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A DIGEST

OF THE

DECISIONS OF THE TREASURY DEPARTMENT

RELATING TO THE

TARIFF, NAVIGATION, &C.,

FROM 1872 TO 1882, INCLUSIVE,

WITH THE

TARIFF ON IMPORTS INTO THE UNITED STATES

AND THE

F R E E L I S T ,

INDEXED,

AND THE

HAWAIIAN RECIPROCITY TREATY.



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P R E F A C E.

This work was begun, and the greater part of it prepared, by Mr. Frank M. Eastman, and was completed by Mr. Charles R. Dean and Mr. T. B. Sanders, all under the direction of Assistant Secretary H. F. FRENCH. It contains a digest of all important decisions relating to the Tariff, and Navigation, and the Marine-Hospital, Steamboat-Inspection, and Revenue-Marine Services, from 1872 to 1882, inclusive.

It contains, also, Title XXXIII of the Revised Statutes, "Duties upon Imports," with amendments. This is arranged as THE TARIFF INDEXED, in which the items of the Tariff are numbered for convenient reference, with a complete index by subjects.

The Digest refers to the decisions in the eleven volumes of the "Synopsis of Decisions," from 1872 to 1882, inclusive, by the original numbers. It refers incidentally to some decisions in earlier volumes, but is only complete within the dates named.

The work is intended chiefly for the Customs Service. The letters T. I. refer to the Tariff Indexed, the figures preceding them in the parenthesis indicating the number of the item. Officers and others corresponding with the Department should refer to the various items in the Tariff by those numbers, instead of citing the schedules generally.

Since this work was prepared, the Tariff of March 3, 1883, has been enacted. It will be printed by the Department with the paragraphs numbered as the Tariff Indexed is, and will be cited by the Department and customs officers as "The Tariff of 1883."

DIGEST OF TREASURY DECISIONS.

ABANDONED.—The term "abandoned" in section 2507, R. S., should be interpreted according to its ordinary acceptation—meaning relinquishment without effort to recover—and not in the technical sense as applied to insurance, when abandonment becomes a transfer of ownership, 395.

ABANDONED GOODS, regulations as to the sale of, 2585, 1519.

The year after which abandoned goods in warehouse are to be sold, begins from the date of the arrival of the merchandise at the port of destination, and not at the date of its arrival in the United States, 1513, 2349, 2339.

But where such goods were regularly examined and appraised at the port of first arrival, before being shipped to the port of destination, the year will be considered as beginning from the date of first arrival, 2441.

When, before the sale of goods which have remained unclaimed in warehouse for more than a year, duties unpaid, application is made for permission to withdraw them, it must be refused. The Department has not the authority to extend the period within which such merchandise may be claimed, 2501.

When abandoned goods which had remained in warehouse over three years (but which goods before the expiration of the three years had been exempted from duty) were sold, *held*, that the duties should not be deducted from the proceeds of the sale, 1391.

ABATEMENT of duties. When application was made for permission to pay duty on certain wine in warehouse, entered three years before the date of application, as vinegar, (the wine, as alleged, having turned sour,) or else to have the same destroyed and exempted from duty, the application was refused, 4250.

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ABSTRACT of increase and allowance of duties, form of, 3531.

ABSTRACTS of sales of unclaimed goods to be forwarded to the First Auditor instead of to the office of the Secretary, 4362.

ACCIDENTS on or to all steam-vessels to be reported by the licensed officers thereof to local board of steamboat inspectors, 4004, 3132.

Such report may be made in writing and sworn to before an authorized magistrate, when it is inconvenient to report in person because of distance, 3132.

The local inspectors will report such accidents to their supervising inspectors, and send a copy of such report to the Supervising Inspector-General, 3360.

ACCOUNTS, personal-expense, of inspectors of steam-vessels, regulations relative to, 3391.

ACCOUNTS OF COLLECTORS.—Where the entire quantity of merchandise in an entry of goods under transportation bond for immediate exportation is not received, the collector's accounts may be properly credited as for a "short delivery," with the difference between the duties on the quantity exported and the quantity covered by the transportation bond, 5214.

ACCRUED CLAIMS, decision in relation to the use of appropriations for the payment of, 3213.

ACETONE dutiable at the rate of duty imposed on alcohol, by assimilation thereto, 3493.

ACID.—Carbolic crystals, in bulk, almost chemically pure, dutiable at 10 per cent., (see Carbolic Acid,) 4581.

Carholic, all importations of, should be carefully examined to ascertain if the article is not creosote, 2587.

Cresylic, dutiable as liquid carbolic acid, at 10 per cent. ad valorem, 3980.

Salicylic, dutiable at 10 per cent. ad valorem, as "other acids of every description used for medicinal purposes, or in the fine arts, u. o. p. f." and not as a medicinal preparation, 3704.

ACKNOWLEDGMENT of bills of sale of vessels may be made before a justice of the peace, who has no seal, if authorized by the laws of the State to take acknowledgments of deeds, and the bill thus acknowledged may be recorded by the collector without a certificate that the signer is a justice of the peace, though the efficacy of the bill of sale, *as a transfer of property*, would be strengthened by such certificate, 3924, 4278.

ADDITIONAL CHARGE OF 100 PER CENT., in general, 3049, 2214. (See Dutiable Value, 4545.)

If the charges and commissions added by the appraiser, exclusive of the 100 per cent. thereof additional, levied under the provisions of section 14, act of June 22, 1874, do not exceed by 10 percent. the value declared on entry, the additional dnty of 20 per cent. does not accrue, 3371.

Customary shipping-charges at place of shipment for conveying goods from manufactory to the vessel must be added to invoice value when such charges are not specified in the invoice and the invoice does not state that the goods were "free on board," or that the price specified included charges; and the regular duty should be assessed thereon, and on the 100 per cent. additional, under section 14, act of June 22, 1874, 3550.

When dutiable charges are added to the invoice price of merchandise, and the addition of 100 per cent. of the charges added is imposed under the act of June 22, 1874, the value thus found shall be the basis for determining both the rate and amount of duty when dependent on value, 3711, 3057.

Where charges are omitted from invoices of merchandise, but are duly added by the importers on entry, the penal duty of 100 percent. of the charges should not be added, 2368.

Importers can make additions to invoice value at the time of entry, and not afterwards. When charges are omitted in the entry, the addition thereof subsequently by the collector or appraiser, no matter how occurring, carries with it the 100 per cent. additional duty; and upon the aggregate value, made up of the invoice value, the added charges and the 100 per cent. additional of such

charges, the regular duties should be imposed; and if such aggregate value shall exceed by 10 per cent. the invoice value, the further additional duty of 20 per cent. should be assessed, 3788, 3218, 3057.

accrues, even where the charges are added after liquidation, upon information voluntarily furnished by the importers, 3218.

The duties collected on such additional charge are in the nature of a penalty, and they should be accounted for separately as belonging wholly to the United States, 2949.

ADDITIONAL DUTIES. (See Charges on Invoices, 4617; also, Discriminating Duties.)

Where the appraised value of merchandise exceeds by 10 per cent. or more the value of the merchandise stated in the entry, an additional duty of 20 per cent. is to be imposed, under section 2900, R. S., on the appraised value of the merchandise, but not on the charges, 5159.

Where charges which section 2909 declares shall form part of the dutiable value of merchandise are omitted in the entry and are added by the proper officer, an additional duty of 20 per cent. is to be imposed, under section 2908, on the dutiable value of the merchandise, made up of the appraised value and of the charges stated in the entry and those added by the proper officer, whenever such addition for charges shall exceed by 10 per cent. or more of the value the merchandise declared in the entry, 5159.

"When, in the absence of a consular certificate, an entry is made under the provisions of sections 9, 10, and 11 of the act of June 22, 1874, the additional duties of 20 per cent. ad valorem prescribed by section 2900, R. S., should not be exacted, although the value stated on entry may be advanced 10 per cent. or more by the appraiser." But this decision does not apply in the case of additions for charges, 4025; *contra*, 2365. (See 3978.)

ADDITIONAL DUTY OF 10 PER CENT. (Section 2970, R. S.)

1. Upon the expiration of one year from the date of importation of merchandise remaining in warehouse under bond, the collector and naval officer, if there be one, will cause a memorandum to be made, in red ink, upon the debit side of the bond account, in the warehouse ledger, showing the amount of additional duties which would accrue upon the withdrawal of such merchandise for consumption.
2. In case of the withdrawal of such merchandise, or any portion thereof, for transportation to another port, a memorandum of the 10 per cent. additional duties will be made upon the transportation entry sent to the collector of the port of destination, such memorandum to be entered upon his warehouse ledger in the manner above prescribed.
3. When merchandise has remained in warehouse beyond three years, and is sold pursuant to the provisions of section 2972, R. S., the 10 per cent. additional duties will be added to and included in the duties, charges, and expenses required to be deducted from proceeds of sale before payment thereof to the owner, consignee, or agent of such merchandise, 2728.

Where withdrawal entry of goods from warehouse for consumption was initiated before the expiration of one year from the date of importation, but duties were not paid until after the expiration of the year, (the goods being still in warehouse,) *held*, that because duties were not paid within the year the 10 per cent. additional duty accrued, 1534.

The year under which merchandise in bonded warehouse can be withdrawn without the payment of the additional duty under section 2970, R. S., begins at the date of the arrival of goods at the final port of destination, and not at the date of arrival in the United States, and before the shipment of the merchandise in bond to the port of destination, 1513, 1806, 2349, 2339; but where merchandise is regularly examined and appraised at the port of arrival, and before transportation in bond to the port of final destination, the year will be considered as beginning from the date of its first arrival, 2441.

does not attach to materials withdrawn from warehouse under sections 2513 and 2514, R. S., which have been in warehouse more than a year before withdrawal, 3045.

Where goods were withdrawn from warehouse after the expiration of one year from the date of their importation and the additional duty of 10 per cent. was assessed thereon under section 2970, R. S., which additional duty the importers declined to pay because they said the duties had not been determined within the year, *held*, that they were not excused from paying such extra duty, and that the proper course would have been to withdraw the goods before the expiration of the year, paying the duties originally imposed, and preserving by a protest and appeal their right to any refund due, 2976.

does not attach to goods which have been exported from warehouse and reimported, 2246.

The act of June 22, 1874, does not operate as a bar to a claim for an additional duty of 10 per cent. of charges and duties on goods in warehouse over one year, which duty had been incurred before the passage of said act, but was overlooked at the withdrawal of the goods, and not discovered until after the passage of the act, 2734.

on goods taken possession of by collectors and afterwards claimed and entered for warehouse attaches at the expiration of one year from the date of importation into the United States, 3472.

Where by mistake a custom-house broker delayed making withdrawal entry of goods until the afternoon of the last day of one year from entry, and was then told it was too late to make such withdrawal entry, he was afterwards allowed to make withdrawal entry *nunc pro tunc*, and the additional duty was remitted, 4156.

accrues on goods remaining in warehouse one day over a year, 4885.

When merchandise, upon which an additional duty of 10 per cent., under section 2970, R. S., has been imposed, is exported directly from the custody of officers of the customs, the additional as well as the other duty should be returned as drawback, 3502.

ADDITIONAL DUTY OF 20 PER CENT. (See, generally, 2344, 2454.)

Where cigars consigned to a merchant in New York were imported at Rouse's Point, and the value declared in the entry at that port was accepted as correct by the customs officers there, upon the cigars being sent to New York in bond, and their value being advanced by the appraiser at that port more than 10 per cent., *held*, that the additional duty of 20 per cent. did not accrue, the advance in value not having been based upon an appraisal of the goods by the proper appraising officers, although the customs officers at Rouse's Point finally concurred with the appraisement made at New York, 3685.

when imposed on merchandise advanced more than 10 per cent., must be refunded when the merchandise is subsequently seized for the forfeiture and the verdict is for the defendant. It is optional with the Department whether to sue for forfeiture or impose the 20 per cent., but it cannot do both, 3907.

cannot be imposed where goods have been seized or proceedings *in personam* for recovery of home market value have been instituted, 4615.

Where a number of cases of India-rubber were imported included in one invoice, but divided into three lots, and the value of the first two lots was advanced more than 10 per cent., but the total advance on the three lots did not exceed 10 per cent. of the whole invoice, *held*, that the penal duty of 20 per cent. did not attach, 622.

Cubebs produced east of Cape of Good Hope and imported from places west of the cape, though on the free list, are subject to a discriminating duty of 10 per cent., and also to an additional duty of 20 per cent. if undervalued, 4533.

"If an invoice comprises several items of the same kind and description of goods, and one or more items are found to have been undervalued, the penal duty will be imposed upon all the items of the same kinds and description, if the appraised value exceeds by 10 per cent. the aggregate entered value of such items." The mere fact that the goods varied in prices, or were of different figures or arrangement of colors, would not make them of different descriptions; but if they vary so much in their characteristics as to be classified and be known by different trade names, they are of different kind and description of goods, 4471.

does not accrue where no addition is made to the total entered value of the goods, 4219.

for undervaluation attaches, although the entry of the goods was made upon an uncertified invoice, 1175.

When charges omitted from invoices are added by the appraiser and collector, together with the addition of 100 per cent. thereof, the additional duty of 20 per cent. should be assessed upon the aggregate value thus made up, if such aggregate value shall exceed the entered value by 10 per cent., 3788, 3057, 3218.

Deductions for short shipment. In appraisements where advances of the value of merchandise are made, deductions for short shipment should be made both from the entered value and from the appraised value; and if the appraised value, thus reduced, exceeds the entered value, thus reduced, by 10 per cent. or more, the additional duty of 20 per cent. attaches, 3413.

accrues only on merchandise covered by invoice undervalued, if more than one invoice is embraced by an entry; and if the different invoices represented consignments from different parties, each invoice should stand by itself in the consideration whether additional duties accrued, 4964.

Where the value of imported merchandise is properly stated in the money of the foreign country from which such merchandise is imported, but the invoice states the value of such foreign money at too low a rate, the penal duty does not attach, though the proper statement of the value of such foreign money by the appraiser raises the value of the merchandise in United States money 10 per cent. or more above the value in United States money as stated in the invoice, it being the duty, not of the importer, but of the collector, to reduce the foreign currency specified in the entry to United States money, 2593.

When an invoice comprises several articles, and any one is undervalued 10 per cent. or more, the additional duty will attach on such article, and when an in-

voice comprises several items of the same kind and description of goods, and one or more items are found to be undervalued, the penal duty will not attach unless the undervaluation equal 10 per cent. of the aggregate entered value of all such items. In estimating undervaluation, only those different items in the invoice should be included in the calculation which relate to articles of the same general character, description, and material, and the use and purposes of which are substantially the same. Where the goods mentioned in several items are put to different uses, and are of different descriptions, an undervaluation of one item to the extent of 10 per cent. causes the penal duty to attach in that instance, without regard to the other items, (art. 488, Regs. 1874,) 2722, 3346.

Merchandise paying a purely specific duty is not liable to the additional duty of 20 per cent. ad valorem imposed by section 2900, R. S., 3483, 3519, 3335; but if the specific duty is at all dependent upon value, as in the case of steel bars which are dutiable at a certain sum a pound, according to the value of the steel, the additional duty attaches if the merchandise is advanced 10 per cent. or more, 3370.

Where brandy is advanced in value more than 10 per cent., but such advance does not carry the value to \$4 per gallon, the additional duty of 20 per cent. does not attach, 3476, 3483.

"There appears to be no law by which an additional duty of 20 per cent. ad valorem can be imposed, unless it has been found by an appraisement (either original or a reappraisement) that the goods exceeded by 10 per cent. or more the invoiced or entered value." Where, after an appraisement, information was given by the importers of the merchandise appraised, showing that the entered and appraised value was less by 10 per cent. than it should have been, the penalty was held not to be incurred; but when it comes to the knowledge of the collector that the appraised value of an invoice is too low, he may order a reappraisement, and if on reappraisement the goods are found to exceed the entered value by 10 per cent., the additional duty of 20 per cent. will attach, but such reappraisement can only take place when the goods are in such a position that they may be properly examined; and the mere fact that there has been a formal delivery, and that the duties have been liquidated or paid, would not interfere with such reappraisement, 3299.

If the charges and commissions added by the appraiser, exclusive of the 100 per cent. thereof additional, levied under the provisions of section 14, act of June 22, 1874, do not exceed by 10 per cent. the value declared on the entry, the additional duty of 20 per cent. does not accrue, 3371.

Ignorance of undervaluations in an invoice by an importer does not affect the assessment of the penal duty, if such penal duty would otherwise accrue, 2596. The conflict between sections 2900 and 2909, R. S., as to the basis on which the additional duty of 20 per cent. should be assessed, has been settled by the repeal of section 2909. (Laws, vol. 19, p. 247, sec. 2069.)

The Secretary of the Treasury has no power to remit, when it accrues, 3774.

The penal duty is a personal debt due by the importer to the United States, which is not in any way impaired by the fact that the goods have left the possession of the importer and have been transported to another port, and such penal duty is not subject to rebate or drawback upon exportation of the goods, 3435. (United States *vs.* Lyman, 1 Mason, 481.)

Additions made by the appraiser, either for value or for charges, or for both, must, in the aggregate, exceed 10 per cent. of the total value, inclusive of the charges and commissions stated in the entry, in order to justify the imposition of the additional duty of 20 per cent. ad valorem, before mentioned, 3192.

When both the entered value and the appraised value of merchandise is less than \$100, and entry has been made upon a *pro-forma* invoice, without bond to produce a certified invoice, the additional duty of 20 per cent. accrues upon the report of the appraiser, that an undervaluation of more than 10 per cent. has accrued in the entry, 4149.

In case of damage allowance on fruit, should be levied with the regular duty on the whole quantity of merchandise imported, deducting the amount of damage allowed, less 25 per cent., 4524.

ADDITIONS to invoice value. Importers may make additions to invoice value at the time of entry, and not afterwards, 3788.

ADHESIVE PLASTER dutiable as a medicinal preparation, n. o. p. f., at 40 per cent. ad valorem, (412, T. I.,) 2078.

ADMEASUREMENT OF VESSELS. (See, generally, 2403, 5458.)

should not be done by private person, except under authority from the Department, 4917.

Barges with a permanent structure built on the upper and only deck of such vessels should be admeasured under article 117, Customs Regulations of 1874, 5127.

Vessels which would be subject only to enrolment and license are not required to be admeasured, unless by engaging in trade without those papers they would become liable to the alien tonnage tax imposed by section 4371, R. S. The expense of admeasurement should not, as a general thing, be forced upon the owners of vessels, unless they are clearly above five tons burden and are engaged in trade, 3282.

Vessels built in one district and owned in another must be admeasured where their marine papers are to be issued, to which they may proceed under master-carpenter's certificate, 645.

Where a vessel to be propelled by steam is to be removed from the district in which she was built to another, embracing her future home port, and where the proper propelling machinery is to be put in after her arrival in the home district, the vessel is not required to be measured in the district in which she has been built. The master-carpenter's certificate is necessary in order to a removal; but the tonnage burden to be certified therein can be given *in gross*, in accordance with the terms of the contract under which the vessel was built, and no previous admeasurement need be required to ascertain the definite tonnage burden. The name of the vessel and the place where built must be certified to in the certificate, and no removal can be allowed except upon the production of a certificate containing these requisites, as provided in section 4147, R. S., 3345. Though the machinery of the vessel is to be put in at the home district, and her equipment is to be completed there, she will be reported as built in the district whence the removal was made.

Master-carpenter's or owner's certificate should not be taken by collectors as a basis for the admeasurement of vessels, which must be admeasured by a proper officer or his appointee, 5008.

The promenade-deck of a vessel is a "deck to the hull," and should be admeasured and included in the gross tonnage, 3122.

Vessels of the Netherlands not to be admeasured, the rule applied in article 137, Customs Regulations of 1874, being extended to such vessels (3549) and to Norwegian vessels, 2989, 3026.

Where there is no surveyor at a port, the collector will perform the duties belonging to that office. The fees for admeasurement will be received and accounted for by him, 2088.

A single-decked vessel which has had her poop-deck extended forward on the frame-timbers in such a manner as to constitute a deck to the hull should be returned and registered as double-decked; but if such superstructure has no direct bearing on her frame-timbers, she should be treated as single-decked, 1842.

The registers of Spanish vessels in our ports will be taken as indicating their tonnage under Spanish law, with the addition of the amount of deduction, if any, under the Spanish law, not authorized by the admeasurement law of the United States. Usually the gross tonnage may be ascertained from the register. In such cases the vessels will be exempt from admeasurement, 3292.

Suez Canal special tonnage certificates, directions relative to, 1975.

When a Spanish vessel was admeasured on its arrival at a port of the United States, (not having on board any papers to show it had previously been admeasured in the United States,) it was held that the fees for such second admeasurement were not to be refunded on the subsequent production of a certificate of a former admeasurement, 2216.

If a vessel has been altered or changed in build from her first admeasurement, she should be readmeasured, her enrolment surrendered and a new one issued, 1258.

The expense of sending an officer to admeasure a vessel, which does not, but may, come into port for that purpose, must be paid by the owner, in addition to the fees allowed by law, 1608.

Care should be taken in admeasuring, to specify by name each permanent enclosure above the upper deck, including the poop, and to note the tonnage thereof separately in the register, 2195.

The movable covering over a portion of the cockpit, on small vessels, which when in place forms a temporary cabin, is not a permanent closed-in space, and the head room so formed should not be included in the gross tonnage of the vessel, 2469.

To justify the readmeasurement of a vessel, the alleged error in the former admeasurement should be specifically pointed out, 733.

ADVANCES in appraisements. Where merchandise is appraised at certain prices, and the collector does not demand a reappraisement, the appraiser cannot subsequently to liquidation of the entry recall the invoice and make an advance, the first appraisement being final and conclusive, 3753.

on invoices, monthly reports of, to be made, 1429.

ADVERTISING, bills for, in newspapers, 994.

in newspapers must be made on Form Cat. No. 685, 5063.

Pamphlets brought into this country by the importer are not "personal effects," and are dutiable as "printed matter," at 25 per cent. ad valorem, 2763.

AGATE balls, claimed by the importers to be used for ornamenting the handles of umbrellas and parasols, but which are used largely by children as toys, dutiable at 50 per cent. ad valorem, as "toys," 3624.

AGATES cut and polished on one side, which do not appear to be specially imported as specimens of mineralogy for cabinets, dutiable at 20 per cent. ad valorem, as a partially manufactured article, u. o. p. f., 3800.

AGENT.—A collector who imports coins, medals, and other collections of antiquity with a view to selling them to museums, &c., does not thereby constitute himself an agent of such museums, nor bring his collections under the provision in the free list for collections of antiquities specially imported, and *not for sale*, 4158.

Entry of merchandise by. The provision of section 2842, R. S., requiring bond for the production of owner's oath to the invoice of goods imported and entered in the owner's absence, relates only to cases where the owner, though absent from the place of importation, is yet within the United States. When such owner is absent in Europe, entry may be made by an agent, 833.

AGENTS not permitted to sign invoice declarations without filing a power of attorney authorizing them to act for and bind their principals, 3943.

or consignees, entries by. (See Entries.)

Special, regulations relative to stations of, and duties of, 3285.

ALABASTER, all statuary in, is dutiable as statuary, if the productions of professional sculptors, 3029; *contra*, 1754.

ALASKA, beer may be shipped to, 5073.

Importation of breech-loading arms into Alaska Territory prohibited, 2330.

Emigrants intending to become *bona-fida* settlers upon the main-land may import for their personal use and protection one breech-loading rifle and suitable ammunition therefor for each male adult, 5174.

Vessels from a foreign port may enter and clear at Wrangel Island, but they cannot go to the Chileat country to unload, 4483.

Foreign vessels may clear foreign from auy place in Alaska, where an officer is stationed to grant clearances, via any other place in the Territory designated by the clearing officer, and may take up and convey freight or passengers *destined* to a foreign port; but under such a clearance no vessel can take up freight of domestic origin or passengers destined to be conveyed wholly within the limits of the Territory and landed there or to be landed in any other part of the United States, 3655.

No permit can be given by the Treasury Department to any one person to engage in killing otter within the limits of Alaska Territory, 3190.

Is to be considered as an Indian country, and therefore no spirituous liquors or wines can be introduced therein, except upon written permits or under the rules and regulations of the War Department, 1722.

"ALBERT" CRAPES dutiable as manufactures of cotton and silk, cotton constituting over 25 per cent. of the aggregate value, at 50 per cent. *ad valorem*, 3630.

ALBUMEN, or photographic, paper, (see Photographic Paper, 5302.)

ALBUMEN solution, being a liquid preparatiou of albumen, and not the albumen of commerce specified in the free list, dutiable at 20 per cent. *ad valorem*, as a non-enumerated manufactured article, 3701.

ALBUMS, ubound photographic, dutiable as manufactures of paper, 1734.

Bound photographic, dutiable as manufactures of paper and leather, 1177.

ALCOHOL, domestic, regulations for the withdrawal of, from auy distillery warehouse without payment of internal-revenue tax, wheu to be used in the manufacture of perfumery, medicine, &c., for export, 4090; *modified*, 4510.

ALCOHOLADO, dutiable under the provision for "other spirits manufactured or distilled from grain or other materials, and not herein otherwise provided for," at \$2 per gallon, 1718.

ALE, average gauge of the principal brands of, 2748.

Ginger, composed chiefly of ginger and capsicum, and not intended for use as a medicine, dutiable as a manufactured article, u. o. p. f., (section 2516, R. S.,) 1119. in casks, duty on, to be assessed in wine-gallons. No allowance to be made for the hops in the casks, 3905.

in stone bottles, an allowance of 5 per cent. made on, in lieu of breakage, 4289, 2308; *contra*, 1946.

in stone bottles, dutiable at 35 cents per gallon, 4092.

ALIEN, mortgage of vessel to, allowed, (see Vessels,) 4887.

ALIEN CONVICTS, (see Immigrants,) 5417.

ALIEN PASSENGER ACT, regulations for carrying out, 5331.

ALIEN PASSENGER TAX. (See Immigrant Tax.)

ALIEN TONNAGE TAX on Chinese vessels, 4640.

ALIENS cannot be licensed as masters of American steam-vessels under any circumstances; but they may be licensed to serve as *engineers* or *pilots* upon any steam-vessel subject to United States inspection laws, provided they have declared their intention to become citizens of the United States, and have been permanent residents of the United States for six months immediately prior to the granting of such license, but not otherwise, 2297. (See 3545.)

ALIZARINE free of duty in all forms, 2143, 4424; *contra*, 2101.

Artificial, dutiable as an unenumerated manufactured article, at 20 per cent. ad valorem, 1781.

ALLOWANCE. (See Damage Allowance; Drawback.)

on exportation for evaporation of liquors in bond, regulations relative to, 4048. None, made for increase of weight of iron-ore by moisture, 4183.

cannot be made for deficiency in weight of wool from evaporation of moisture.

Duties should be assessed upon full invoice value in such cases, 5038.

for increase in weight of wool by absorption of sea-water, none to be made except when the wool is wet by *direct contact with sea-water*, 3454.

on cotton thread and yarn for increase of weight. When an importation of cotton thread is found to exceed in weight the amount noted in the invoice, an allowance of not exceeding 1 per cent. will be made for increase in weight caused by absorption of moisture on the voyage, provided there is no reason to suspect fraud or error in the invoice, 2590.

for loss of grain. An allowance not exceeding 2 per cent. may be made by collectors in cancelling bonds given on entries of grain for transportation in the United States and exportation to a foreign port, for loss of the grain in transportation, 3729.

Oranges thrown overboard during a voyage are regarded as not imported, and are not regarded in proceedings for damage allowance, 4581.

for expansion of wine in casks by heat, of half a gallon in the case of casks of wine under 50 gallons, and one gallon on larger casks, to be made in the discretion of the collector, 4197.

for excess of weight of coarse, unrefined salt, mixed with dirt and stones, such salt being in bulk, and not having received accessions while on the voyage of importation, cannot be made, 2955.

for shrinkage in weight of crude gutta-percha, cannot be made as the goods appreciate in value in proportion to the diminution in weight. Duty should be assessed upon the invoice and entered value, 4449.

for dirt on potatoes. When the weight of such dirt or earth can be definitely ascertained, an allowance therefor should be made in the return of the dutiable weight of the potatoes, 5153.

for damage to champagne by freezing, may be made on same principle that allowance for blowage is made, 5255.

cannot be made for the cleansing of barley in bond, 3400.

for "soakage" of butter cannot be made, nor for any other alleged increase in weight, 3491.

for short shipment. Where goods are taken under bond from importing vessel to importer's store, no allowance will be made for short shipment, unless verified as prescribed by law, 4336, 4370.

for wastage on wire of irregular sizes will be made at the rates prescribed for the next larger regular numbers in reckoning drawback on such wire, 2978.

cannot be made for increase of weight of cigars by moisture, 850.

for excess of weight, general regulations relative to, 2513.

for the weight of boards on which cloth is rolled should be made in ascertaining the dutiable weight of such cloth, 3024.

for travelling expenses for supervising and local inspectors of steam-vessels. No charges will be allowed for palace-car fares, when travelling on official duty for distances of less than one hundred miles upon trains provided with first-class passenger coaches, 5290.

ALLOWANCE FOR BREAKAGE, (see Wine in Bottles,) 4923.

of 5 per cent. provided for by the act of February 8, 1875, upon effervescent wines does not apply to such wines in warehouse at the time of the passage of the act, 2116, 2142.

The reduction of 5 per cent. on certain wines, &c., in lieu of breakage should be made from the number of cases specified in the invoice, and no duty is to be assessed either on the wine bottles or packing included in such reduction, 2280, 4482.

of 5 per cent. made on ale and beer in stone bottles, 4289.

ALLOY, nickel. Metal composed of 95.47 per cent. of nickel and 4.53 of copper, dutiable at 20 cents per pound, as an "alloy of nickel with copper," (139, T. I.,) 4364.

ALLOYS of metals not specifically enumerated will pay duty at the highest rate imposed upon any of the component metals, under section 2499, R. S.; 3407.

ALMONDS are dutiable at 6 cents a pound if in the shell, 10 cents a pound if shelled, (266, T. I.,) 1772.

ALPACA WOOL. (See Wool; Discriminating Duty.)

ALPACAS. (See, generally, 1803.)

All fabrics composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or any other like animals, weighing less than four ounces to the square yard, and known as figured and fancy alpacas, diagonals, mohair serges, fancy mohair, or London twills, shall be classified as women's and children's dress-goods or assimilating thereto, but when such fabrics are obviously designed for use in the manufacture of upholstery or other articles, and are not of the character sold as dress-goods for women and children, they will be excluded from classification as dress-goods, 3237.

ALTAR.—A wooden altar imported for a church is not entitled to free entry as “regalia,” 1867.

ALTAR-PIECES made of wood and containing paintings of the Holy Family, &c., are dutiable as “manufactures of wood,” being in no sense “regalia,” 2649.

ALTERATIONS in burden of vessels, tonnage tax on, 3906, and see Tonnage Tax.

ALUMINOUS TERRA ALBA free of duty, 4093.

ALUMINUM in sheets free of duty, 3770.

not in sheets, but in leaf-books of 25 leaves each, and packages of 20 books, dutiable at 35 per cent. ad valorem (“manufactures, n. o. p. f., * * * of tin or other metal,” 146, T. I.,) 5298.

AMBER beads, necklaces of, free of duty, 3389.

bead crosses, with brass bases, dutiable at 35 per cent. ad valorem, as “manufactures of brass and other metals,” (547, T. I.,) 3389.

AMENDMENT of rules 4, 12, 13, 17, 44, 47, 65, and 74 of the General Rules and Regulations of 1877, Steamboat-Inspection Service, 4422.

of rules and regulations for supervising inspectors of steam-vessels, 4538.

of Circular No. 55, of 1831, relative to return to be made to the Supervising Inspector-General of Steam-Vessels and the First Auditor, 5097.

of rules and regulations regarding steam-vessels, 5152.

of rules of navigation, 3870.

of regulations for immediate transportation, 4690.

of circular of June 21, 1881, relative to immediate transportation, as to forwarding of invoices with the entry of merchandise, 5317.

of section 3020, R. S., as to drawback allowed on articles manufactured in part from foreign materials, 4491.

of article 27 of the “regulations governing the transportation of merchandise to, from, and through the British Possessions in North America, under the laws and Treaty of Washington.” (See 2171.)

of article 765 of Customs Regulations, relative to proceeds of sales of unclaimed goods, 5100.

of article 789 of the Customs Regulations, relative to renewal of powers of attorney for the transaction of custom-house business, 5099.

of decision 4409, regarding transportation of appraised goods in bond over two or more bonded routes, 4450.

of pilot rules, Western rivers, 4457.

of circular of March 25, 1879, No. 52, relative to stamps affixed to packages of distilled spirits entered in bond, 4477.

of form of export bond, 3911.

of forms of customs books and blanks, 4261, 3301, 3406.

of appraiser's report. The appraiser may reconsider his original report upon an entry of merchandise, and alter or amend it, although a reappraisement has been demanded and is in progress, 4269.

of regulations governing damage allowance, 3869.

of regulations governing delivery of goods pending reappraisement, (see 3663,) 4459.

AMERICAN ARTISTS, works of, admitted free of duty. Artist need not reside abroad, but may make his model in this country, and have it cast in marble or east in bronze abroad. Both bronze and marble statues are the works of the artists who modelled the original clay, whether they helped to cast or cut them or not, 3942.

The production of, cannot be admitted to free entry without consular certificates, 2072.

When works of art the production of, are imported without artists' certificates, collectors may take bonds for the production of such certificates, 4344.

Bronze statuary the production of, free of duty, 3452.

Paintings the production of, exported and returned, need not be accompanied by the consular certificate required upon the importation of the works of American artists residing abroad, but will be exempted from duty on the production of the evidence required by the regulations for the free entry of domestic articles exported and returned, 3040.

AMERICAN BAGS exported filled with foreign dye-woods, ground in the United States, dutiable on reimportation, 3511.

goods returned from the Paris Exposition may be admitted free of duty on an invoice signed by the commissioner to the exposition in lieu of the usual consular invoice, 3917.

AMMONIA, muriate of, dutiable at 10 per cent. ad valorem, (268, T. I.,) 1896, 1997. sulphate of, dutiable at 20 per cent. ad valorem, (268, T. I.,) 1896, 1063, 793.

AMYL, oxide of, prepared for the purpose of being used in making pear, apple, and other essences, dutiable as "essences," (348, T. I.,) 1129.

ANALYSIS of opium not to be made unless the examining officer shall reject it, when the importer may demand an analysis, which shall be final, 4176.

ANATOMICAL SPECIMENS, imitations of, manufactured of *papier maché* are not exempt from duty under the provisions for "skeletons and other preparations of anatomy," but are dutiable at 35 per cent., as manufacturers of *papier maché*, (453, T. I.,) 3831, 1767.

ANCHORS and chains found jetsam in foreign waters, although presumably of American manufacture, cannot be admitted to free entry without explicit evidence of the facts, 4247, 2963.

ANCHOR-STOCKS.—The anchor-stock belonging to a German vessel was left at Bordeaux for repairs and afterwards forwarded to said vessel at New York. It was held to be dutiable, there being no provision of law exempting it from duty, 2726.

ANCHOVIES imported in half-barrels are dutiable at the rate of 60 per cent. ad valorem, 4399.

ANCHOVY sauce and paste dutiable at 35 per cent. ad valorem, under the provision for "sauces of all kinds, n. o. p. f.," (165, T. I.,) 3492.

ANGLE-BARS. (See Steel.)

"**ANGOLA CARPETING**" dutiable as "two-ply ingrain" carpeting, the term "two-ply ingrain" being understood to designate the style of carpet and method of manufacture, rather than the material of which it is composed, 1463.

ANGORA GOATS.—The skins of goats possessing Angora blood in a small degree are free of duty, as common goat-skins, 3112.

Skins dutiable for the hair or wool as "wools of the second class," &c., (231, T. I.,) and at the rate of 30 per cent. ad valorem for the skins alone, 3112, 729.

ANGOSTURA BITTERS under first proof, costing over \$4 a gallon, dutiable at 50 per cent. ad valorem, under the provision in Schedule D prescribing that "no * * * spirituous beverages under first proof shall pay a less rate of duty than 50 per cent. ad valorem," 3053; *contra*, 31, 489, 1678, 2498.

Bottles containing, dutiable at 3 cents each, 2498.

ANILINE DYES dutiable at 50 cents a pound and 35 per cent. ad valorem, 3913. A color which is composed of aniline and starch, (the aniline forming the color and the starch the body,) which is used as a painter's color, is nevertheless dutiable at 50 cents per pound and 35 per cent. ad valorem, as "aniline dyes and colors, by whatever name known," 2899, 2811, 2781. .

Cernleine dutiable as, 5113.

and colors, "brown crystals" dutiable as, 1035.

"Composition pour blanchir" assessed as, at 50 cents a pound and 35 per cent. ad valorem, 3844; *decision reversed*, and duty assessed at 20 per cent. ad valorem, as a "manufactured article n. o. p. f." 4076.

Naphthaline brown dutiable as, at 50 cents per pound and 35 per cent. ad valorem, 3847.

Naphtbaline colors generally dutiable as, at 50 cents per pound and 35 per cent. ad valorem, 3875, and see 3847.

"Vesuvin" dutiable as, 616.

ANILINE PASTE dutiable as "aniline dyes and colors," 2810.

ANILINE RESIDUUM, a cheap article, used as a substitute for cudbear, having but a very small percentage of aniline coloring-matter left in it, dutiable as an "unenumerated manufactured article," at 20 per cent. ad valorem, 3721.

ANIMALS bonded for temporary use in the United States. In addition to the certificate of the foreign revenue officer, an affidavit, taken before an officer in Canada authorized to administer oaths, may be accepted, provided the animals shall be presented for inspection to the proper customs officer, 4768.

imported for exhibition free of duty need not be accompanied by their owners, but they may be entered either by the owner, consignee, or agent, as in case of ordinary importations, 1665.

Bees. The examination directed to be made by decision 805, of all animals sought to be entered under the provision in the free list for "live animals specially imported for breeding purposes," cannot be made of bees, and the question whether they are superior stock must be determined by other evidence. If the consular certificate and oath of owner on entry show them to be superior stock, they will be admitted free of duty, unless collectors have reason to doubt such evidence. Where bees are of a dutiable character, and many of them die on the voyage, duties will be assessed only on the number actually imported, if the difference between the invoice quantity and the number actually arriving can be ascertained, 3340. Art. 383, Regulations of 1874, modified so as not to require proof that animals imported for breeding purposes are of superior stock, capable of improving the breed in the United States: Circular January 25, 1883. (See *Morrill vs. Jones*.)

Young animals physically incapable at the time of their importation of reproduction may be admitted to free entry under the provision in the law for the free entry of animals imported for breeding purposes, if of superior breed and ultimately intended for breeding purposes, 2860.

Domestic, exported and returned. The natural growth of animals, or any training which they may have received abroad, is not such a change in their condition as to exclude them from free entry on their return, 2190, 2492; but see 2487.

imported for breeding purposes, importers of, must produce consular certificate showing that the animals were purchased abroad, and for breeding purposes, or, failing in the production of such certificate, must give bond to produce it, 2548.

imported for breeding purposes are entitled to free entry, whether intended for owner's own use or for sale, 789, 931.

imported for breeding purposes. In deciding whether animals are of superior breed, so as to entitle them to free entry for breeding purposes, the invoices thereof will be of assistance, as the prices paid for animals of superior breed are generally much higher than those paid for ordinary animals, 805.

cannot be imported for temporary use in aid of trades and manufactures free of duty, 2293.

Live. The act of May 16, 1866, imposing a duty of 20 per cent. on horses, mules, &c., and other live animals, does not relate to "birds, singing, and other land and water fowl," which are free of duty, 1054, 1098. (Reiche *vs.* Smith, 13 Wall., 162.)

ANNATTO, 646.

ANTHRACITE SHALE dutiable at 75 cents per ton, under 320, T. I., "bituminous coal and shale," 5308.

ANTI-FOULING COMPOSITION for painting ships' bottoms, (see Paints,) 4973.

ANTIMONY, crude, 1106.

Sulphate of, dutiable as crude antimony, 3877.

Ground or pulverized. Crude sulphuret of antimony, having been ground, is not entitled to free entry, but is dutiable at 20 per cent. ad valorem, either as a mineral substance, u. o. p. f., or as an unenumerated manufactured article, 5473.

ANTIQUES.—New frames, containing antiquities which are free of duty, are dutiable, 3333.

ANTIQUITIES.—A collector who imports coins, medals, and other antiquities with a view to selling them to museums, &c., does not thereby constitute himself an agent of such museums, so as to bring such antiquities under the provision in the free list for "collections of antiquities, specially imported, and *not for sale*," 4158.

Imitations of antique armor were held not to be exempt from duty under the provision for "collections of antiquity, specially imported, and not for sale," 1700.

Articles of the mediæval ages are not entitled to free entry as "antiquities for a collection," the provision in the free list for "collections of antiquity" applying only to *antiques* which are the production of *ancient* times as contradistinguished from productions of the mediæval and modern periods, 3580, 2934, 3110.

Collections of, which do not assimilate to coins and medals must not be for sale in order to be exempted from duty, 3754.

Cabinets of coins and medals and other collections of antiquity *eiusdem generis* are free of duty, whether imported for sale or not, 3754, 2934.

Collections of articles of antique Venetian furniture cannot be admitted to free entry as, 2681. But where a gentleman who had been collecting antiquities for many years imported an antique cabinet as an *addition* to his collection, it was admitted to free entry, 2699.

Collections of. The term "and all other collections of antiquities" in the statute providing for the free admission of "cabinets of coins, medals," &c., is construed to mean articles *eiusdem generis*, and does not include figures, arms, implements, &c., 3983, 4053, 4158.

"ANTISEPTIC GAUZE," (see Cotton Cloth,) 4531.

ANTS' EGGS dutiable at 10 per cent., as an "unmanufactured article, n. o. p. f.," 4157.

APOLLINARIS WATER entitled to free entry, 5115.

APPEAL, protest and, made at any time prior to the expiration of the ten and thirty days, respectively, specified in section 2931, R. S., to be regarded as complying with the requirement of law as to time, and not necessarily subsequent to liquidation of the entry, 4079; *contra*, 3730.

Protest and. Any number of entries may be included in one protest and appeal.

Protests and appeals are deposited with collectors of customs merely for transmission to the Department, and should in all cases be forwarded, whether filed in time or not, 3746.

from decision of collector of customs must be made by the consignees of the merchandise concerning which the appeal is taken, 3990.

Importers cannot appeal to reappraisers in the case of an addition by the appraiser for charges. The remedy of the importers in such cases is by protest and appeal to the Department in the manner specified in section 2931, R. S., 3051; *contra*, 3018.

APPEALS. (See, generally, 1936.)

Only such protests and appeals will be received as distinctly and specifically state what the goods are, and what provisions of law are claimed to be applicable to the case, 1935.

by masters of steam-vessels from decision of local board may be made to the supervising inspector. The legal forms must be complied with before the Department can interfere, 4855.

APPLES FROM CANADA, (see Damage Allowance,) 4743.

APPLICATIONS for remission and compromise of fines, penalties, and forfeiture, regulations governing, 4246.

APPOINTMENT of certain officers of the customs as acting disbursing agents, 1455.

APPOINTMENTS, in submitting nominations for, the services of the nominees in the Union Army or Navy during the Rebellion should be stated, 4075; also, place of birth of nominee, and State from whence appointed, 4348.

Clerks and other employés are prohibited from making recommendations for appointments, or giving any information relative to vacancies, 2201.

of local inspectors of steam-vessels, 1631.

in the Marine-Hospital Service are made for the general service, and appointees are liable to be assigned to such place as the Supervising Surgeon-General may direct, 2178.

APPRAISED VALUE of goods seized for violation of customs-revenue laws must be the value of duty-paid goods in the district where seized—that is, the market value in current funds at the place of seizure, as if the goods had been regularly imported and duties paid thereon, 4411.

APPRAISEMENT. (See, in general, 2266; also, Samples.)

Not to be made by officers until after entry in ordinary cases. It is not the duty of customs officers to inform importers as to the specific value to be stated in any entry, 4788.

The Department has invariably declined to sanction compensation to witnesses before either the local or general appraiser, 335.

An appraisement not duly appealed from to reappraisers is final against importers, notwithstanding any real or alleged irregularity therein; and after goods have been withdrawn from the custom-house by the importers, it is too late for them to allege the non-examination of the same by the customs officers, 621.

Deductions for short shipment. In appraisements where advances of the value of merchandise are made, deductions for short shipment should be made both from the entered value and from the appraised value; and if the appraised value, thus reduced, exceeds the entered value, thus reduced, by 10 per cent. or more, the additional duty of 20 per cent. attaches, 3413.

In the absence of a regular appraiser for a port, the collector will make the, 1000. Where goods imported at one port and forwarded in bond to another do not have their invoice value advanced at the first port, the additional duty of 20 per cent. will not accrue on their being advanced more than 10 per cent. at the second port, even though the customs officers at the first port finally agree with the appraisement at the second one, 3685.

Advances. Where merchandise is appraised at certain prices and the collector does not demand a reappraisement, the appraiser cannot subsequently to liquidation of the entry recall the invoice and make an advance, the first appraisement being final and conclusive, 3753.

of marble at Baltimore, Md., to be made by local appraiser, 3892.

APPRAISERS. (See Merchant Appraiser.)

May reconsider and amend or alter their original report upon an entry of merchandise, although a reappraisement has been demanded and is in progress, 4269. Disagreements between, in reappraisements. Separate reports should be made to collector, but collector is bound by neither the merchant nor general appraiser's report, and will make such appraisement as seems to be just, which will be final, 3840.

report of gauge will be accepted in preference to that of the inspector or gauger, in case there is a difference between them, 3723.

general, at Baltimore, Md., relieved from appraising marble, 3892.

APPROPRIATIONS.—Decision in relation to the use of appropriations for the payment of accrued claims, 3213.

Expenditures payable from annual appropriations should be incurred within the fiscal year in which the authorization is given, and in case of failure to have work done or material supplied, or to enter into a written agreement therefor, before June 30, the authority will lapse at that date, 3596.

ARGENTINE REPUBLIC, the doubloon of, will be valued at \$15.70, money of the United States, in estimating the duties on merchandise from the, invoiced in doubloons, 3153; *contra*, 2943, 2574, 2470.

ARGOLS, partially refined, dutiable as, and not as cream tartar, 3214; *contra*, 1551. (See 2489, 570, 1246.)

ARMOR, imitation antique, held dutiable, 1700.

ARMS imported into Alaska. (See Alaska.)

ARROW-ROOT dutiable at 30 per cent. ad valorem, (273, T. I.,) 1959.

in the form of finely-pulverized starch cannot be admitted to free entry as "root flour," 1357; *contra*, 1217.

flour dutiable at 3 cents per pound, and 20 per cent. ad valorem, as "starch made of rice or any other material," (507, T. I.,) 3385; *contra*, 1217.

ARSENIC, metallic, is not the arsenic of commerce, but a mineral substance known as "cobalt crystals," which article is dutiable at 20 per cent. ad valorem, as a mineral substance in a crude state, n. o. p. f., (414, T. I.,) 2945, 3168.

ART CASTINGS, being castings in the shape of antique weapons, armor, &c., for artists' use, dutiable as manufactures of the material from which the castings are made, 2735.

ARTIFICIAL FLOWERS made of tin, dutiable at 50 per cent. ad valorem, (351, T. I.,) 5366.

Moss imported for use in the manufacture of, dutiable at 50 per cent. ad valorem, as "ornamental and artificial flowers, or parts thereof," (351, T. I.,) 2518.

Miniature stands of, covered with glass shades, dutiable as "toys," at 50 per cent. ad valorem, (351, T. I.,) 3436.

having silk as component material of chief value, cotton less than 25 per cent. of total value, dutiable at 60 per cent. ad valorem, (act of February 8, 1875, sec. 1,) 3398.

Parts of, (paste calices,) dutiable at 50 per cent. ad valorem, (351, T. I.,) 4769.

Parts of, consisting of small India-rubber tubes, painted, decorated with moss, &c., in imitation of the stems of natural flowers, dutiable at 50 per cent. ad valorem, as "parts of artificial flowers," 3386. (See 2518, 1994.)

ARTIFICIAL FRUITS made of glass, to be used as ornaments on bonnets, in combination with artificial flowers, leaves, and buds, classified as "artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed," (351, T. I.,) 50 per cent. ad valorem, 5251.

ARTIFICIAL POLISHING-STONES dutiable at 20 per cent. ad valorem, as a manufactured article unenumerated, 3525.

ARTIFICIALLY-COLORED SUGARS, which have been colored for the purpose of defrauding the revenue, will be seized, 3344.

Duties should be assessed upon the true color of, 3344.

ARTISTS' CERTIFICATES.—When works of art the production of American artists are imported without artists' certificates, collectors may take a bond for the production of such certificates, 4344. (See 2072.)

ASBESTOS in the form of sheets of paper, but made entirely of asbestos, except the sizing, dutiable at 25 per cent. ad valorem, as a manufacture of asbestos, (273, T. I.,) 3438.

Mill-board containing 79.30 per cent. of asbestos, the other component materials being only to fit the asbestos for use, dutiable as a manufacture of asbestos, at 25 per cent. ad valorem, 3756.

ASBESTOS PACKING enclosed in a cotton wrapper dutiable at 25 per cent. ad valorem, as "asbestos, manufactured," (272, T. I.,) 3876.

ASHES, lead, containing a large per cent. of lead dutiable at 1½ cents per pound, by assimilation to lead-ore, 3649.

Wood, dutiable as a non-enumerated unmanufactured article, 714.

ASPHALT, MEXICAN, (see Chappapote,) 4867.

ASPHALTUM, (see Bitumen de Indie,) 4753.

Ground limestone rock mixed with, dutiable at 25 per cent. ad valorem, as asphaltum, under section 2499, R. S., asphaltum being the material paying the highest rate of duty, 3792.

Dutiable value of, imported from Trinidad, \$3.25 per ton, 3650.

ASPINWALL, not being a port of the United States, vessels trading from, to the United States cannot be relieved from tonnage tax, 1352.

is regarded by the Department as west of the Cape of Good Hope within the meaning of section 2501, R. S., 4057.

ASSIMILATION.—The similitude clause, as found in section 2499, R. S., cannot be applied so as to remove an article from the dutiable list to the free list, 3199.

ATKINS (HENRY) & CO.'S STOUT AND ALE, the average gauge of, is six gills to the quart bottle and three to the pint bottle. This average may be accepted in estimating duties, unless an actual gauge shall show a different result, 2819.

ATLANTA, GA., port of delivery, act approved February 28, 1881, 4790.

ATTORNEY, powers of, to make entry must be filed at the custom-house, 2481, 1921.

Powers of. "In every case to be finally adjudicated in this Department, the attorney shall present a letter of attorney from the claimant to prosecute the case and shall be regarded as the attorney in such case, with the right to receive any draft therein. The claimant may change his attorney at any time with the consent of the proper officers of the Department;" 3055, 2189, 1335; *contra*, 1798, 1127. In cases certified for payment by the Court of Claims, or by any commission created by Congress, the persons certified by said court or commission as the attorneys of record shall be regarded as such by the Department, and be entitled to receive the draft in such cases, 3055; *contra*, 2189.

Powers of. In all cases drafts for claims will be made to the order of the claimant, and will be delivered to the proper attorney, 3055; *contra*, 2189, 1798, 1335.

Powers of. Consuls will require agents to file at the consulates duly authenticated powers of attorney before allowing them to sign invoices of goods shipped to their principals in the United States, 3943.

When goods are owned by parties abroad, and certified to by oath before United States consuls, and assigned to a firm resident at a port, such firm may constitute an attorney to represent them in entering the merchandise at the custom house, 2417, 1673.

ATTORNEYS.—One member of a firm cannot authorize an attorney to execute bonds on behalf of the firm, although such member may himself execute such bonds, 1483.

AUSTRALIAN WOOL, washed, not being of full English blood, and containing a large portion of merino, dutiable under the last clause of Class No. 1, Schedule L, which reads, "and also including all wools not hereinafter described or designated in classes two and three," 3304.

AUSTRIAN CURRENCY, value of, to be computed by comparison with the eight-florin gold piece, 3816, 3833, 3862, 2391; *contra*, 3684, 2639, 2010.

AUSTRIAN FLORIN, invoice value of. Where goods from Austria were invoiced in sterling money, and afterwards reduced to florins, the national currency, the value of the florin in the country of production will be taken at its true value, 4557.

AUSTRIAN PAPER FLORIN to have same value as gold florin, unless accompanied by consular certificate of depreciation. Comparison in consular certificates should be between the paper and the gold florin, 4800.

AUTHENTICATION of invoices. (See *Certification of Invoices*.)

AUTOGRAPHS.—Domestic engravings exported and returned with autographs affixed not entitled to free entry, but dutiable at 25 per cent. ad valorem, as "engravings, bound or unbound," (290, T. I.,) 4105.

AUTOMATON FIGURES intended for exhibition in show-windows as advertisements dutiable as "toys," at 50 per cent. ad valorem, (521, T I.,) 5397.

AVERAGE GAUGE of the principal brands of ale, beer, and porter, 2748.

No less than the, of ale, porter, and beer prescribed by the Department will be taken by collectors in estimating duties, unless the original report of the appraiser shows a less gauge, or at the time of entry written application be made for a return of actual gauge, 3537.

to be adopted unless the appraiser shall see fit to make a test of the actual gauge. When appraiser makes no return of actual gauge, and no application is filed at time of entry claiming an actual test, average gauge will be adopted, 3564.

AXLE forgings of iron, hammered, dutiable at $1\frac{1}{2}$ cents per pound. "All other descriptions of rolled or hammered iron, n. o. p. f." (82, T. I.,) 4898. (See 5310.)

AXLES.—Certain "forgings" for car-axles dutiable at $2\frac{1}{2}$ cents per pound, under 99, T. I., "axles, or parts of axles," (4898 *reversed*,) 5310.

Iron, accompanied by iron wagon or carriage boxes, fitted and attached to them, &c., dutiable as "axles, or parts thereof," at $2\frac{1}{2}$ cents per pound, but the boxes, nuts, &c., must be attached to the axles at the time of importation, otherwise they would not form a part of the axles, and should not be classified under the provision for, 3207.

Cast-steel, dutiable as "manufactures of steel," at 45 per cent. ad valorem, 2436.

BAGGAGE, directions to passengers how to make entry of, 3673, 2402.

Where there is no sworn entry made of baggage, no violation of law by the omission of dutiable articles from such entry was committed by the claimant, and there was accordingly no ground for the seizure of the omitted articles, 1641.

The forfeiture of dutiable articles contained in, should not be pressed on vague and uncertain proofs of concealment, such as, for instance, a random distribution of dutiable goods among personal effects not subject to duty, or the oath of the person in charge of it, which does not fully set forth the dutiable contents, 3628.

Examinations of passengers' baggage will be made on the northern frontier at the first port of arrival in the United States, 2353.

of persons in transit through the United States. On the arrival at San Francisco of any person in transit for an Atlantic port, the collector will, after due examination of his baggage and effects, cord and seal the same, or such portions thereof as may contain articles which would be dutiable if they remained in the United States, and furnish them with a certificate under the customs seal, &c., describing the packages by marks and numbers so that they may be identified, and directing the collector at such port of exit to deliver the package to the owner on payment of proper charges, &c., 2491; but articles which are not personal effects, and articles not of small value, cannot be so forwarded, 2981.

Canadian local, must not be put in sealed cars with through baggage going from one point in the United States to another through Canada, 1706.

BAGGING, burlap tubing consisting of a manufacture of jute woven into a tubular or circular form, so as to fit it for, dutiable at 40 per cent. ad valorem, as bagging "composed wholly or in part of jute," 4097.

Jute, 2013, 1617, 1656.

Certain so-called "hop sacking" made of jute, valued at under 7 cents per pound, dutiable at 2 cents per pound, 45, T. I., 5450.

Dundee double-warp, 1572, 1655, 1690.

BAGS. (See, generally, 1550; also, Gunny Bags; Grain-Bags.)

India-rubber, intended to be manufactured into toy balloons dutiable at 20 per cent. ad valorem, as "other articles composed wholly of India-rubber, n. o. p. f.", 1865.

for ladies' use, silk velvet being the component material of chief value, dutiable at 60 per cent. ad valorem, 2885.

Domestic, exported filled with leather and reimported, free of duty, 3198.

Extra, enclosing linseed not dutiable, it appearing that linseed is usually imported enclosed in two sacks to prevent leakage, 3203.

Extra bags serving as extra coverings of coffee, claimed to be necessary for the protection of the coffee, are dutiable, coffee being generally imported in simple bags, 3626.

American grain, must be marked with some distinctive mark before exportation, by which they can be identified on their return, 3314.

American, exported filled with foreign dye-wood ground in the United States, dutiable on reimportation, 3511.

game, of leather with flax nettings, flax being the component material of chief value, dutiable at 40 per cent. ad valorem, as "manufactures of flax, or of which flax shall be the component material of chief value, n. o. p. f.", 4329.

covering barley are not dutiable, 2589. (See 88.)

made from imported burlaps, drawback allowed on, although sewed with domestic twine constituting $2\frac{1}{2}$ per cent. of the value of the imported cloth, 4217.

of foreign manufacture exported filled with bran and flour not entitled to free entry under section 7 of the act of February 8, 1875, as that section is held to relate only to bags in which grain has been exported, 5423.

Grain, free entry of. A certificate from the master of a vessel in which bags emptied on shipboard were exported and imported may be received in lieu of the certificate of the foreign shipper attested by a consular officer of the United States, provided the bags were exported filled with grain and returned empty by the same vessel, 3782.

Grain, domestic, regulations relating to free admission of, when exported and returned, 4260, 2839, 2110, 2992, 2496, 1891.

Grain, of foreign production and manufacture, which are exempted from payment of duty as part of the equipment of a vessel cannot be transferred from the vessel to which they belong to another vessel without being first entered and subjected to payment of duty, 1749.

Hemp, embroidered with worsted, the worsted portion being an important characteristic feature, dutiable at 50 cents per pound and 35 per cent. ad valorem, (Schedule L,) 3409, 2134, 3103.

Mail, sealed by a foreign postmaster may be delivered, unopened, to the proper postmaster, to be forwarded or disposed of by him as provided for in section 52 of the Regulations of the Post-Office Department, care being taken that all articles unlawfully imported therein shall be detained by the proper customs officers until special instructions shall be received from the Department in each case, 2663.

BAIZE is dutiable, under the provision in Schedule L for "bockings," at 25 cents per square yard and 35 per cent. ad valorem, the term "bocking" being synonymous with that of baize, 3279.

BALLAST.—Kentledge used as ballast dutiable, when landed, as "castings of iron, n. o. p. f," 1440, 2082.

on board vessels arriving in the United States, if it had any market value or wholesale price in the foreign country of export, should be charged with duty accordingly. If it had no such value or price, but is merchantable in the United States, duties should be assessed, if ad valorem, upon not less than the cost of putting it on board the exporting vessel, 1542.

which consists of common earth or stone *debris*, of no market value either in the country of export or in the United States, (being used after landing for dumping purposes,) is not dutiable, 1698, 1542; *contra*, 374, 1424.

Where ballast has been entered as of no mercantile value and is afterwards sold, duties should be levied, 2664.

Where claim is made that the ballast on board of a vessel is of no mercantile value, an affidavit setting forth such claim, describing the ballast, and stating that it is of no mercantile value shall be required from the owner or master of the vessel. Should such affidavit show that the ballast is of the ordinary character which is not imported as merchandise, permit will be issued for the discharge of the ballast, 3415, 1773. (See 1424.)

may be unladen at night, subject to the same restrictions as other portions of vessels' lading. Bond to be taken, and special license obtained in each case. Inspectors entitled to extra compensation for supervising, 3895; *overruling*, 3572.

BALLOONS of India-rubber, with wooden whistles, dutiable as "toys," at 50 per cent. ad valorem, 5390.

BALLS, agate, claimed by the importers to be used for ornamenting the handles of umbrellas and parasols, but which are used largely by children as toys, dutiable at 50 per cent. ad valorem, as "toys," 3264.

Billiard, dutiable at 50 per cent. ad valorem, 4119.

Glass, used to decorate Christmas-trees, dutiable as "toys," at 50 per cent. ad valorem, 2147.

Painted rubber, intended for the use and amusement of children, dutiable as "toys," at 50 per cent. ad valorem, (521, T. I.,) 2880.

Racket, made of woollen cloth, dutiable at the rate of 50 cents per pound and 35 per cent. ad valorem, as "manufactures wholly or partially of wool, n. o. p. f." 3921.

Tennis, covered with flannel, dutiable at 50 cents per pound and 35 per cent. ad valorem, 4009.

BAMBOO umbrellas, dutiable at 45 per cent. ad valorem, as "other umbrellas," 4205.

BAR ENDS, iron, dutiable at 1 cent per pound, 3624.

BARBE NOIRES, 1581.

BARGES. (See Flat-boats.)

with enclosed spaces on deck, admeasurement of. (See Admeasurement.)

Documenting of. (See, generally, 2960, 2114, 2215, 2505, 4571.)

of foreign build may be employed on lakes and rivers of the United States without enrolment, but cannot be used in trade with contiguous foreign territory, 4481.

made from foreign vessels imported and rebuilt can be used only when not employed in trips to foreign contiguous territory, or when not employed upon navigable waters of the United States other than lakes or rivers, since, being of foreign build, they cannot be enrolled or licensed, 4214.

made from foreign vessels imported and cut down may be employed without enrolment or license on the waters of the northern or northwestern frontier. Ownership must be American. Restrictions upon the employment of such barges will be found, 4214, 4287.

Canadian. (See Canadian Barges.)

of Canadian build cannot be enrolled, and the permanent use of sails upon them entails a forfeiture of their cargoes, and the payment of alien tonnage tax at every port of arrival, 4625.

of Canadian build and of American ownership trading between district and district, liable to pay tax of \$1.30 per ton, under section 4371, R. S., 4661.

canal-boats, and similar vessels, rules for issuance of marine documents for, 4405. coal, are exempt from admeasurement and enrolment, (1) if destined to be broken up and sold at the end of a trip, 3095, 3113; (2) if partially employed on the internal waters of a State—that is, if engaged in part in navigation upon what are not technically called “waters of the United States;” or (3) if of less than five tons burden, 3890, 3252.

coal, known as *square barges*, employed in carrying coal to market, and which generally return from a trip down the river without cargo, should be enrolled, if they are destined to return, or do in fact return, with or without cargo; but enrolment need not be made until it appears by their return from a trip that they are destined to be regularly employed in trade, 3113.

Fees for enrolment and license will not be exacted where they are not required to be enrolled or licensed, 4621.

Lights on barges in open tows. Such barges are considered, for the purposes of the law in regard to lights, (section 4233, R. S.,) to fall within the provisions for sail-vessels, and should carry the lights provided by rule 8 for sail-vessels being towed, 5323.

Permanent bending of a sail on a barge takes it out of the class of exempted vessels, and so must be documented, 4634.

BAR IRON.—Where in a large importation of bar iron dutiable at 1 cent per pound the appraiser found a portion dutiable at 1½ cents per pound, and thereupon returned the whole as dutiable at the higher rate, *held*, that the quantity of iron subject to the higher rate did not constitute a sufficient proportion of the whole importation to render it liable to such rate. (Case of Alfred Potts *vs.* J. F. Hartranft, collector.) Evidence showed that but 2,500 pounds out of 205,080 pounds were dutiable at 1½ cents per pound, 5436.

BARLEY, no allowance can be made for loss of, by cleansing taking place while being transferred in bond, 3400.

Bags covering, are not dutiable, 2589. (See 88.)

BAROMETERS in which glass was not more than 5 per cent. of the entire value, *held*, nevertheless, to be dutiable as manufactures of glass, and not as manufactures of brass, glass being the component material paying the highest rate of duty, (section 2499, R. S.,) 1606.

BAR PILOTS not subject to payment of marine-hospital dues under certain circumstances, 5136.

BARREL-HOOPS. (See Hoop-Iron.)

BARRELS, free entry of, exported with petroleum, 1507.

American, exported filled, re-coopered abroad and returned empty, are entitled to free entry, if such re-coopering has left them so as to be readily identified, 3810.

Domestic lard, returned from abroad entitled to free entry, (see Free Entry,) 4572.

Domestic lard, subject on reimportation to the provisions of article 380 of the Regulations of 1874 for domestic petroleum-barrels, 4760.

Glass, small, containing brandy, dutiable at 40 per cent. ad valorem, as "manufactures of glass," (34, T. I.,) 3431.

Petroleum, of American manufacture returned from abroad unaccompanied by consular certificates may be admitted to entry on the filing of a bond, with sufficient sureties for six months, conditioned for the production of the sworn declaration required, 3460.

containing split pease, value of, being included in the price of the merchandise, not separately dutiable, 4393.

of foreign make imported to be filled up and exported are dutiable, 4276.

which have contained naphtha or benzine are forbidden to be carried on passenger steamers by section 4482, R. S. Applications to carry refined petroleum which will not ignite under 110 degrees Fahrenheit on passenger-steamers should be addressed to local inspectors in the district in which the vessel runs, 4745.

hoops and head-linings for, when finished and ready to put on barrels, dutiable at 35 per cent. ad valorem, as "manufactures of wood," 3903.

BARWOOD, ground, dutiable as a non-enumerated article, manufactured, in whole or in part. When imported in sticks, barwood is free of duty, as "dye-woods in sticks," 3577.

BARYTES, chlorate of, dutiable at 20 per cent. ad valorem, either as a chemical salt, or an unenumerated manufactured article, 2117.

in a crude state dutiable at 20 per cent. ad valorem, as a mineral substance, u. o. p. f.; sulphate of, one-half cent per pound, (278, T. I.); nitrate of, 20 per cent. ad valorem, (278, T. I.,) 1356.

sulphate, or carbonate, in the condition in which it is taken out of the earth, irrespective of its degree of purity, is dutiable at 20 per cent. ad valorem, as a mineral substance in a crude state, n. o. p. f., (414, T. I.,) manufactured barytes and sulphate of barytes free of duty, 3378.

BASKETS, small fancy, intended to be filled with sweetmeats, &c., not dutiable as "baskets," but as "toys," at 50 per cent. ad valorem, 4223.

Straw, lined with worsted and embroidered with worsted embroidery on one side dutiable at 50 cents per pound, and 35 per cent. ad valorem, as "manufactures of every description, composed wholly or in part of worsted," (243, T. I.,) 3419.

Straw work, containing silk to the amount of from 7 to 10 per cent. of the value of the baskets, dutiable as baskets "composed of straw," at 35 per cent. ad valorem, (279, T. I.,) 3239. (See 2866.)

Willow, with cheap worsted ornaments attached entitled to entry as "willow baskets," (279, T. I.,) 5059.

BAS-RELIEFS cannot be classified as "statuary," that term being confined in its application to figures in full relief, insulated in every part, which are the works of professional sculptors, 2706, 2568, 517, 372. (Regs., 1857, p. 603.)

BASS, being a vegetable substance which grows in Spain, prepared for shipment by cutting into uniform lengths and tying in small bundles, dutiable as a manufactured article, at 10 per cent. ad valorem, 2780.

BASSWOOD BARK, being the inner layer of the bark of the basswood tree, and used for tying up cigars in bundles, free of duty, under the provision for "barks, n. o. p. f.," 1574.

BATTLEDORS which are used by *adults* in the "game of battledoor and shuttlecock" cannot be considered as coming within the category of "toys," which are intended for the amusement of *children* only; but, being made of wood and

leather, they are dutiable as manufactures of those materials, at 35 per cent. ad valorem, 2842.

BAY-RUM essence or oil dutiable at 50 cents per ounce, (348, T. I.,) 2644, 1338.

BAY-WATER is specially provided for in Schedule M, and is not dutiable under the provision in Schedule D for "compounds or preparations of which distilled spirits is a component of chief value," 2234.

BEAD AND SHELL JEWELRY, (see Shell and Bead Jewelry,) 4878.

BEAD AND STRAW TRIMMINGS. (See Trimmings.)

BEAD EMBROIDERIES. (See Embroideries, 4475, 4525.)

Embroidered patterns consisting of pieces of cotton canvas fancifully embroidered with beads, &c., dutiable at 50 per cent. ad valorem, as "beads and bead ornaments, except amber," (281, T. I.,) 3172.

BEAD JEWELRY, (see Jewelry,) 5246.

BEAD ORNAMENTS, consisting of oblong pieces of black glass in imitation of jet, to which are attached pendants of black glass beads, dutiable as bead ornaments, at 50 per cent. ad valorem, and *not* as imitation jet, at 35 per cent. ad valorem, 4203.

BEADED GIMPS, (see Silk and Cotton,) 4583.

BEADED LACE collars classified at 50 per cent. ad valorem, under Schedule M, for "bead ornaments," (281, T. I.) The beads were the component of chief value and leading feature, 4986.

trimmings. (See Embroideries, 5328.)

BEADS. (See, generally, 2149.)

Amber-bead crosses with brass bases dutiable at 35 per cent. ad valorem, as "manufactures of brass and other metals," (146, T. I.,) 3389.

Amber-bead necklaces free of duty, 3389.

Coral necklaces, made up principally of beads and string, dutiable at 50 per cent. ad valorem, as "beads and bead ornaments," (281, T. I.,) 3003.

Jet necklaces of, dutiable under the clause in Schedule M for "all beads and bead ornaments, except amber," at 50 per cent. ad valorem, and *not* as "manufactures of jet," 2816.

Necklaces, except amber, dutiable at 50 per cent. ad valorem, as "beads and bead ornaments, except amber," (281, T. I.,) 3288, 1789.

Pieces of glass or paste not set, in round and oval shapes with holes perforated through them, rendering them capable of being strung either as beads or other articles of personal ornament, dutiable at 50 per cent. ad valorem, under the provision in Schedule M for "all beads and bead ornaments, except amber," 3135, 2892.

Pieces of onyx cut in various shapes with holes drilled in them to fit them for beads dutiable as "beads," at 50 per cent. ad valorem, (281, T. I.,) 2645, 2877, 2534.

Steel, dutiable at 50 per cent. ad valorem, as "all beads and bead ornaments, except amber," (281, T. I.,) 2994.

BEANS AND PEASE, existing rulings in relation to duty on, not to be disturbed, 3848.

imported for seed 20 per cent. ad valorem, (469, T. I.,) 76.

imported for food 10 per cent. ad valorem, (170, T. I.,) 76.

BEAR-SKINS, dressed, with the heads attached, unlined, intended to be made into sleigh-robés, dutiable as "manufactures of fur;" dressed, without heads and without trimming, dutiable as "dressed furs on the skin," 3351.

BEER may be shipped to Alaska, 5073.

The allowance of 5 per cent. in lieu of breakage provided for by act of February 8, 1875, will be made on ale and beer in stone bottles, 4289, 2308; *contra*, 1946.

BEER-BOTTLES exported filled and returned empty, free of duty, if the requirements of articles 380 and 381, Customs Regulations of 1874, have been observed, 3089; *contra*, 2953.

BEES, (see Animals,) 3340.

Italian Queen bees are exempt from duty, as "live animals, specially imported for breeding purposes," (Free List,) 3340, and letter of September 15, 1876, *unpublished*.

BEET-SEED dutiable as a "garden seed," at 20 per cent. ad valorem, (469, T. I.,) 1791.

BEET-SUGAR artificially colored, subject to same rule of classification as other sugars, 5066.

BELGIAN VESSELS.—The treaty of April 19, 1859, between the United States and Belgium has been construed to exempt steam-vessels belonging in Belgium, and engaged in regular navigation between the United States and Belgium, from the provision of law requiring payment of tonnage dues, 1461.

The exemption of Belgian steam-vessels engaged in regular navigation between the United States and Belgium from tonnage tax ceased on the termination of the treaty with Belgium of 1859, 2322.

BELGIUM, importation of cattle from, forbidden until further orders, except blood-stock accompanied by consular certificate of non-infection, 3158.

BELLS, church, are dutiable according to the materials of which they are composed, 2532.

Small brass, dutiable as "toys," at 50 per cent. ad valorem, (521, T. I.,) 3382, 2983.

Small metal, for children's use dutiable as "toys" at 50 per cent. ad valorem, (521, T. I.,) 2873.

BELLTHAL MINERAL-WATER free of duty, as natural mineral-water, 4073.

"**BELT-STUFFING**," being a preparation of oil and other ingredients, dutiable as varnish, at (if costing less than \$1.50 per gallon) 50 cents per gallon and 20 per cent. ad valorem, 3654.

BELTS, endless. The provision in Schedule L for endless belts or felts relates only to such articles as are "manufactured wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals," and does not include articles made of India-rubber and cotton, 3212.

BENCH-VISES manufactured of iron, but having a spring of steel which is an important and inseparable portion thereof, dutiable at 45 per cent. ad valorem, as "manufactures in part of steel," 3536.

BENT GLASS for carriage fronts and the like, having been removed from the category of common window-glass, should be subjected to a duty of 40 per cent. ad valorem, as "manufactures of glass, u. o. p. f." (34, T. I.,) 4398.

BESSEMER PIG-IRON. (See Pig-Iron.)

BESSEMER-STEEL RODS, consisting of flat bands of steel from about one-half to five-eighths of an inch wide, having ribs on the edges or in the middle,

and intended for manufacture of barbed-wire fences, dutiable at 30 per cent. ad valorem, as "steel in forms n. o. p. f." (120, T. I.,) 4488.

BEVERAGES, effervescent summer, consisting of an alkaline bicarbonate with a vegetable acid, flavored with lemon or ginger, dutiable as "non-enumerated manufactured articles," 722.

BICARBONATE OF POTASH dutiable at 40 per cent. ad valorem, as a medicinal preparation, 4117.

BICYCLES dutiable as "carriages, or parts of carriages," at 35 per cent. ad valorem, (310, T. I.,) 3283.

BILLIARD-BALLS dutiable at 50 per cent. ad valorem, 4119.

BILLS OF HEALTH.—Vessels sailing for any port of the Ottoman Empire must have their bills of health revised by the Ottoman consul at the port of departure, or on arriving in Ottoman waters the ships will be subject to quarantine as though they carried foul bills of health, 1693.

BILLS OF LADING to be retained at custom-house, except in cases of entries of diamonds or specie, or the circumstances require different action, 4897.

cannot be demanded as a prerequisite to the clearance of vessels, (see Vessels,) 4911.

Indorsement of. When a party to whom an invoice appears to have been consigned before the goods left foreign territory presents himself with his invoice and bill of lading, indorsed by him or in blank, he will be allowed to make entry in his own name as owner. When it appears that the party seeking to make entry was the real purchaser abroad, and that the consignee on the bill of lading has no other interest in the goods than that he has made advances on them or is protecting the interests of shippers, the indorsement to the real purchaser and owner will be accepted, whether the indorser is a banker by profession or has acted in that capacity for the occasion only, 3741.

BILLS OF SALE OF VESSELS may be recorded, although such bills do not recite the certificate of registry. It is advisable, however, when such defective bills are presented, to notify the holders how the defect may operate to their prejudice, 3945.

presented by an executrix to be recorded. The customs officers may require evidence of authority of executrix to act as such, and such officers may absolutely refuse to issue marine documents on a bill of sale signed by an executor or guardian, unless proper evidence of their fiduciary capacity is furnished, 5122.

A bill of sale of a vessel may be acknowledged before a justice of the peace who has no seal if such justice is authorized by the laws of the State to take acknowledgments of deeds, and the bill thus acknowledged may be recorded by the collector without a certificate that the signer is a justice of the peace; but the efficacy of the bill of sale as a transfer of property would be strengthened by such certificate, 3924, 4278.

A bill of sale of a vessel sailing under a temporary eurolmeut and license should be recorded at her home port, and not where the temporary documents were issued, 1731.

Validity of. (See Master of Vessel.)

When a bill of sale is presented to be recorded, but an order of court appointing a receiver of the property of the maker of the bill has been served on the collector, such bill may be recorded and reference to the order of the court made in a note upon the record, so as to give equitable notice to all parties interested in the record, 3547.

Where there has been an error in the enrolment of a vessel by the insertion of the wrong names of owners, and the present owners wish to give a bill of sale, they should surrender the outstanding enrolment and take a *new enrolment* with the names correctly inserted; the new enrolment can then be copied into the bill of sale and a second enrolment issued to the parties purchasing, the new (or first) being surrendered, 5176.

and mortgages, hypothecations, &c., must conform to the following requirements before registry : 1. They must be properly acknowledged before a notary public or other officer authorized to take acknowledgments of deeds. 2. They must set forth the portion of the vessel owned by each maker, and the portion conveyed by the instrument, and to whom. Collectors will notify parties presenting such instruments for record that in case of an actual transfer thereunder the vessel cannot obtain American documents unless the instrument recites the last register, enrolment, or license issued to her, 4278.

are not required to be recorded, although it is advisable that they should be, 1541.

must be duly acknowledged in the presence of a notary public by all the owners of the vessel before they can be recorded at the custom-house, 1195.

BINDING AND PRINTING, regulations relative to, 4251.

BIRCH-BARK, manufactures of, to be classified as unenumerated manufactured articles, dutiable at 20 per cent., 5469.

BIRD-CAGES, musical, being cages containing figures of singing-birds inside, which, being attached by a mechanical contrivance to music-boxes, go through certain evolutions during the performance of the music, the component materials being glass, steel, wood, &c., dutiable as "manufactures in part of steel," at 45 per cent. ad valorem, (91, T. I.,) 3254.

BIRDS.—The act of May 16, 1866, imposing a duty of 20 per cent. on "horses, mules," &c., "and other live animals," does not relate to "birds, singing, and other land and water fowl," which are free of duty, 1054, 1098. (Reiche *vs.* Smith, 13 Wall., 162.)

Stuffed, for millinery purposes, with plumage, bills, and feet, being wired and mounted, dutiable at 50 per cent. ad valorem, as "manufactured ornamented feathers," 4290, 1454.

BISHOP'S CHEMICAL PREPARATIONS.—Granular effervescent Vichy salts; and effervescent citrate of magnesia dutiable at 20 per cent. ad valorem, as "salts," &c., (494, T. I.,) and granular effervescent pepsin, bismuth, and strychnia, and granular effervescent citrate of caffeine, at 50 per cent. ad valorem, under provision for "proprietary medicines," (479, T. I.,) 4968.

BISMARCK BROWN dutiable as aniline dyes and colors, at 50 cents a pound and 35 per cent. ad valorem, 3927, 4043.

BITTERS, Angostura, under first proof, costing over \$4 a gallon, dutiable at 50 per cent. ad valorem, under the provision in Schedule D prescribing that "no * * * spirituous beverages under first proof, shall pay a less rate of duty than 50 per cent. ad valorem," 3053; *contra*, 31, 489, 1678, 2498.

Angostura, bottles containing, dutiable at 3 cents each, 2498.

"**BITUMEN DE INDIE**" dutiable at 25 per cent. ad valorem, under the provision for "asphaltum" in Schedule M, (274, T. I.,) 4753.

"**BLACK PASTE**" dutiable at 20 per cent. ad valorem, as a non-enumerated manufactured article, 3632.

BLACK SALTS.—An article not the black salts of commerce, being further refined, but not in a condition to be used for the same purposes as pearlash, is dutiable as a non-enumerated manufactured article, at 20 per cent. ad valorem, 5354.

The enumeration "black salts" in the free list is limited to *crude potash*; 1381, 2729.

BLACK SEA, when the, is blockaded, the charges incurred in sending merchandise from that region to the Baltic for transportation to the United States are dutiable charges, 3315.

BLANKS.—Amendment of forms of customs blanks and books, 4261, 3801, 3406.

Directions relative to making requisitions for customs, 2210.

BLANKETING, woollen, in pieces from fifteen to thirty yards in length, intended to be made into horse-blankets and carriage-rugs, dutiable at 50 cents per pound and 35 per cent. ad valorem, as "woollen cloths, * * *" and all manufactures of wool of every description, made wholly or in part of wool, not herein o. p. f." (242, T. I.,) 4271.

BLANKS.—When copies of appeals are wanted, to save time in the copying of the merely formal portions of the appeals, blanks should be forwarded in the form on which the appeals were made equal in number to the copies desired, 2757.

BLEACHED DAMASK TOWELLING.—Damask towelling with colored border is classified as *bleached damask*, and not as damask "colored, stained, painted, or printed," 1010.

"**BLEU D'ORIENT**" is not the ultramarine of commerce, and it is dutiable as "painters' colors," at 25 per cent. ad valorem, (447, T. I.,) 3361.

"**BLEURAPEUR EN PATE**" dutiable as an aniline dye, 2643.

BLINDS, (see Wood,) 4741.

BLOOMS, iron, dutiable at the rate prescribed for "iron in bars," (68, T. I.,) 2152. Steel, dutiable at 45 per cent. ad valorem, as "manufactures of steel," 4259.

BLUE LAKE classified as ultramarine, at 6 cents per pound. (443, T. I.) The merchandise consisted of ultramarine-blue paste, composed of 10 per cent. of water, 87 per cent. of ultramarine, and some sulphate of soda and unconverted clay, and, by drying, could be transformed into ultramarine, 4950.

BLUE-MASS dutiable as a mercurial preparation, n. o. p. f., (413, T. I.,) 620.

BLUE PULP dutiable at 20 per cent. ad valorem, as an unenumerated manufactured article, 4089.

BLUE-STRIPED PENELOPE, OR COTTON CANVAS.—The fabric is a coarse open-work canvas, dutiable at 35 per cent. ad valorem, as "manufactures of cotton, n. o. p. f," 4377.

BOARDING OF VESSELS FROM FOREIGN PORTS cannot be postponed until health or quarantine officers at the port have examined the vessel and given permission to the customs officers to board. If contagious disease be found on board, however, the boarding officers may dispense with an examination and take the manifests, 2245.

"**BOARD MEASURE**," the term, as used in the tariff in connection with lumber is synonymous with "inch measure," 1770.

BOARDING OFFICERS, indorsements of, on manifests must be made on the manifests themselves, and not on separate pieces of paper attached thereto, 3757.

BOAT-HORNS dutiable at 35 per cent. ad valorem, as "manufactures of brass," and not as "musical instruments," 3955.

BOATS. (See Pilot-boats; Flat-boats; Row-boats; Ferry-boats.)

A boat or lighter without masts, and decked only in part, to be towed by a steamer, and employed in transporting marine stores and other articles of export down the Cape Fear river, and to take a return cargo, must be documented, 1554.

A sloop above five tons burden, intended by her owner to be employed in taking pleasure parties on trips through the summer, but not freight, should be licensed and numbered as required by law, 1557.

Fees for entry and clearance will be levied on small vessels of under five tons trading with Canada, 2411.

Sailing-vessels are not required to carry boats or apparatus to save life, 3227.

Small, from Canada, carrying fish, making two trips each week, cannot be allowed to make entry once a month.

BOCKINGS.—The term "bockings" is synonymous with that of "baize," 3279.

BODKINS, OR LACING-NEEDLES, being known commercially as bodkins, and not as needles, dutiable as such at 35 per cent. ad valorem, as "manufactures of iron, n. o. p. f.," 4703.

'BOILED OIL.' (See "Belt-Stuffing.")

BOILER-BOTTOMS partially manufactured of a composition metal of iron, tin, and lead, similar to the terne plate of commerce, but which has lost its identity as terne plate by reason of the process of manufacture through which it has gone in being moulded into shapes for use as boiler-bottoms, dutiable at 35 per cent. ad valorem, as a "manufacture * * * of brass, iron, * * * or other metal," (146, T. I.,) 2329.

BOILER-FLUES dutiable as "wrought-iron tubes," (103, T. I.,) 938.

Rule for formula for the construction of boiler-flues, adopted by the Board of Supervising Inspectors, to take effect July 1, 1882, 5189. Rule suspended so far as it relates to flues less than 16 inches diameter, 5262.

BOILER-IRON, regulations relative to, 3133, 3423.

BOILER-PLATES, regulations for construction and inspection of, 3870, 3463.

Stamping of, 999.

The words "should show," in the third division of rule 4, Rules of Navigation, given in decision 3870, are advisory, 3925.

BOILERS FOR STEAM-VESSELS, allowance for pressure of steam on, should be based upon the *thinnest* plate used in a boiler and the lowest tensile strength stamped thereon, 4444.

It is held by the Department that to entitle a boiler built prior to February 28, 1872, to be used on a steam-vessel under the present statutes, it must have obtained prior to that date a character as marine machinery by inspection and approval, or by actual use on a steam-vessel, or by its having been built expressly for a steam-vessel, which character, in either case, shall not have been subsequently forfeited through the application of such boiler to other uses, 2908. may be stamped, after manufacture, by the manufacturer, under the direction of the local inspectors, in special cases, under authority of the Treasury Department, 4794.

must be made of stamped iron, 4541.

Stamping of, cannot be allowed in a case where the builders are not in jurisdiction of United States and the boiler is made of unstamped iron, 4884.

of domestic manufacture recovered from a foreign wreck in American waters, belonging to an American citizen who intends to place them in a new hull of American manufacture, are free of duty, 4247. (See 2963.)

which have been inspected under section 4430, R. S., may be used for marine purposes, although previously used for some other purpose. Boilers for steam-vessels are not "used," within the intent of section 4418, R. S., by the engine being used on a trial-trip, 4000, 2317; *contra*, 2335.

which have been previously used only on steam-vessels, and which by the inspectors' records show conformity to the requirements of the steamboat laws in force when such boilers were built and first used, and which are in good condition, may be used in new boats, 2182.

BOILERS OR STEAM-GENERATORS used on steam-vessels, modification of law (section 4429, R. S.) regarding, 5344.

"**BOLE ARMENIA**" dutiable as a crude mineral substance, at 20 per cent. ad valorem, (414, T. I.,) 3342.

BOLOGNA SAUSAGES enclosed in a case or skin made of an intestine entitled to free entry, (588, T. I.,) 5472.

BONBONNIÈRES.—Fancy paper made in the form of umbrellas, mice, geese, pieces of roast beef, &c., dutiable at 35 per cent. ad valorem, as "fancy boxes, or manufactures of paper," 4268.

Small fancy, dutiable at 50 per cent. ad valorem, as "toys," 4223.

BONDED CARS.—Instructions to prevent the opening of such cars by unauthorized persons, 5467.

BONDED DRAYS.—The bond given by a bonded drayman is for the protection of the Government, and cannot be made the medium of procuring redress to an importer against the cartman for loss or damage to goods, 1301.

BONDED GOODS from Canada for exportation to Europe, but entered for consumption at New York, owner of, to make entry as of an original importation; duties exacted on, to be deposited in the usual manner, and not as a special deposit, 3886.

BONDED WAREHOUSE, only a whole building can be made a, 3608.

BONDED WAREHOUSES, liability of proprietors of, 694.

List of, 3439, 3570.

BONDS. (See Extension of Custom-House Bonds.)

as common carriers of dutiable goods. Application to be made in accordance with article 622, Customs Regulations. On receipt of application, draft of bond will be prepared and forwarded for execution, under which the principal may use any available vessel, names of particular vessels not being given in the bond, 3937.

Cancellation of, covering merchandise in transit from Canada for exportation, 5233. (See Amendment.)

Delivery, in admiralty proceedings. The provision in section 941, R. S., for the approval of, by collectors contemplates that those officers shall exercise an intelligent discretion in granting or withholding their approval of such bond, according as, in their judgment, they shall find that it is or is not a sufficient bond. Such bond should be sealed, and when the principal marks with a cross there should be at least one attesting witness, 3768.

Enrolment and license. Where insufficient sureties are offered, licenses and enrolments should not be issued, 5229.

Export, can be completed after expiration of time allowed by law only by permission of the Secretary of the Treasury, to whom application must be made in each case, 4074.

Export, how extended, (see Export Bond,) 3857.

for double the estimated value of goods is required by articles 350 and 357 of the Regulations, in all cases, before the permit is issued, whether the goods are free or dutiable, 4467.

for goods entered for export containing domestic alcohol transferred to manufacturing warehouse, form of, to be modified, 4511.

Form of transportation, and certificate to cancel the same, 2656.

for production of artists' certificates. When works of art the production of American artists are imported without artists' certificates, collectors may take a bond for the production of such certificates, 4344.

for production of owner's oath on entry of personal effects cannot be cancelled by personal oath made after the expiration of one year, and extension of such bonds in such case would be illegal, 4179.

for production of certified invoices of free goods. The fact that imported goods are entitled to free entry does not excuse the production of a certified invoice, 1278, 1904; nor can a bond filed on the entry of goods upon an uncertified invoice for the production of a certified invoice be cancelled if the appraiser reports the goods to be free of duty, 3177.

given by master of vessel under section 2782, R. S., are satisfied by the delivery of such goods into the custody of the collector at the port of their destination, and the production within proper time of the certificate to the collector holding the bond, 1649.

Immediate-transportation, directions as to the cancellation of, 2921, 2378, 2483.

One corporation cannot be surety upon the bonds of another, 2564.

Penal. In cases of firms of undoubted responsibility, one member of such firm may be accepted as principal in penal bonds, 798.

Warehouse, liability on. The transfer of merchandise, while in bond, to other parties does not relieve the party making the transfer from the liability of his bond given for payment of duties on such merchandise, 2634.

When it becomes necessary to take a bond for the production of a consular invoice of such free goods, such bond will be taken in the penal sum of \$100, 1808.

BONDS, CUSTOM-HOUSE.—One resident member of a firm may authorize another resident member to execute custom-house bonds in his behalf, 2417.

reported by a collector of customs for prosecution cannot thereafter, on presentation of the proper proofs, be cancelled by him, 1558.

The death of an obligor on a custom-house bond does not excuse the collector of customs from reporting it for prosecution; he should, however, notify the United States attorney, to whom the bond is so reported, of the death of such obligor, 1002.

When a custom-house bond has matured without the production of the proofs requisite for its cancellation, it has become absolutely forfeited, and the collector has no further control over it, except to report it for prosecution at the end of twenty days; and while an application for relief on any such bond is pending

before the Department, or temporary delay has been authorized, the case is not restored to the jurisdiction of the collector, 632.

On application under oath of principal for extension of all custom-house bonds, collectors may forbear to report them for prosecution for a time equal to one-half of the time for which they were originally given, 3932. (See 3857.)

When any bond is required by law to be executed by any firm or partnership for the payment of duties, the execution of such bond by any member of such firm or partnership, in the name of said firm or partnership, shall bind all the other members, 2878, (vol. 19, Laws, p. 60;) *contra*, 2261.

BONDS, UNITED STATES, calls for, 1441.

may be deposited with the Treasurer of the United States in lieu of the bonds usually required of common carriers under internal-revenue laws, 3034.

BONDSMEN on export bonds. Persons in the employment of exporters of beer, &c., although peculiarly qualified, cannot be accepted as sureties upon export bonds covering small shipments of bottled beer for drawback of internal-revenue tax. Exporters may avoid the inconvenience of finding bondsmen for each of numerous small shipments by not claiming drawback until the receipt of the evidence of foreign landing, 4302.

BONE-BLACK, 1316.

The article commercially known as, which is intended for use in purifying sugars, &c., is dutiable, as well as the bone-black which is used as a pigment, at 25 per cent. ad valorem, as "bone or ivory drop black," 1879.

BONE COLLAR-BUTTONS dutiable at 30 per cent. ad valorem, as "buttons, n. o. p. f." 4346; *contra*, 3277, 1728, 285.

BONE GREASE, dutiable as "grease, all, not specified," (Schedule M,) 2422.

BONE NECKLACES dutiable as "manufactures of bone," at 35 per cent. ad valorem, (Schedule M,) 3119.

"**BONES**," (castanets,) wooden, dutiable as "musical instruments," at 30 per cent., 2510.

BONE SCREWS classified as "manufactures of bone, n. o. p. f.", at 35 per cent. ad valorem, (288, T. I.,) 4925. (See Smoker's Articles.)

BONNETS, if imported with flowers, feathers, or ribbons upon them sufficient to constitute chief value, or if such trimmings are placed upon the bonnets simply for the purpose of being introduced into the country at a low rate of duty, the entire article will be subject to duty at 50 per cent. ad valorem, as "feathers" or "flowers," or at 60 per cent. ad valorem, as "manufactures of silk ribbon," as the case may be; otherwise, they will be dutiable at 40 per cent. ad valorem, as "hats composed of chip, grass, * * * or other material, n. o. p. f." 2740, 2866, 3787.

BOOKBINDER'S CLOTH and tracing-cloth, not countable cottons, but dutiable at 30 per cent. ad valorem, 3834.

BOOKS. (See, generally, 2355.)

A charge for trade-mark is not an element of dutiable value of imported books, 4008.

Amendment of forms of customs books and blanks, 4261, 3801, 3406.

Clergymen as such cannot import, free of duty, 2063.

Dutiable value of. The general range of prices actually paid for books shipped from foreign countries to the United States may properly be accepted as a stand-

ard for the "actual market value or wholesale price" prescribed by law as a basis for assessment of duty, 3238.

Engravings, unbound, enclosed in a portfolio, being a part of the plates of Audubon's "Birds of America," imported by a society, with the intent to bind them in volumes to match the rest of the work in the possession of such society, were admitted to free entry as an unbound book, 2549. (See 2416.)

Engravings which have been manufactured and bound in book form over twenty years are not exempt from duty under the provision for "books which shall have been printed and manufactured more than twenty years at the date of importation," 1779.

giving instructions relative to the use of an American knitting-machine, and claimed to be of no commercial value, held dutiable, 2959.

Importations of reprints of copyrighted books, if imported without the consent of the owner of the copyright, are liable to forfeiture under section 4964, R. S.; but it is not the duty of the customs officers to proceed for the forfeiture of such books or to detain them. They may, however, notify the proprietor of the copyright of the fact of such importation, 3054. (See Amendment, 5416.)

imported for colleges, &c. Serial publications for colleges and libraries may be admitted on statement of the proper officer of the institution that the works are ordered and to be imported by some agent named, attached to the entry of the first numbers of such publication. Subsequent numbers may be admitted free upon the affidavit of such agent that they are embraced in such list, 4632.

imported for religious societies, not over two copies in one invoice, free of duty, 2615.

Imported, copyrighted in the United States. Owners of copyrights must file with customs officers duly authenticated certificates of such ownership, and on importation of any books the owner of the copyright should be notified, 5416.

BOOKS IMPORTED THROUGH THE MAIL, (see Importations,) 5288.

free of duty, blank forms for entry of, 5185.

imported by mail from Canada in unsealed packages may be detained by customs officers for the collection of the duties due thereon at the first "United States office of receipt," 3102.

imported through the mails, not exceeding \$1 in value, are exempt from duty. This limitation is, however, to be exercised within the discretion of the collectors of the customs. Delivery of books imported through the mails will not be made when, from the quantity or other circumstances, they are presumably intended for the use of any other person than the one to whom they are addressed, or as merchandise, 3700.

Instructions relative to making requisitions for customs, 2210.

Invoice value of. Where English publishers agreed with American importers to sell them books at a lower price than that for which such books were sold in England or in other countries, but by a clerical error the value in the invoice was the same as that for which the books were generally sold in England and elsewhere, *held*, that the invoice value as stated was the proper dutiable value, 3196, 3238.

Medical books cannot be imported by hospitals free of duty, hospitals not being "societies incorporated for philosophical, literary, or religious purposes," &c., 2034.

Memorandum, having fine leather covers, with an elastic band for fastening and an inside pocket with place for a pencil, dutiable as "manufactures of leather, n. o. p. f.," 1529.

Pamphlets for religious and other societies, not more than two copies of each pamphlet in one invoice, may be admitted to free entry, under the provision for books so imported by such societies, 2354, 1206.

Philosophical instruments, &c., imported for scientific and educational institutions under the provision in the free list for such articles so imported, cannot be sold or distributed by such institutions, and, if sold or distributed, will be liable to seizure and forfeiture, 3186.

Printed sheets for, not bound, are not books printed and manufactured within the provision of the free list for "books * * * printed and manufactured more than twenty years," and such sheets are dutiable as "printed matter," at 25 per cent. ad valorem, (290, T. I.,) 3716.

Professional, of a journalist. Only such books can be entered free of duty by a journalist as professional books, as relate to public policy and pending national and general questions. Books of poetry and fiction could not be so entered, 1988.

purchased by a citizen of the United States while temporarily abroad, held dutiable, although the works are professional in their nature, 1709.

purchased in bond by a college from a regular importer, are not entitled to free entry as "books specially imported in good faith for the use of colleges," &c., 1712.

Record, directions for making requisitions for, 1421.

Regulations relative to distribution of, at the Centennial Exhibition, 2788. (See 2919.)

Reprints of books copyrighted in this country imported from England may be detained by customs officers if they have reason to believe that they are unlawfully imported, 5342.

Royalty on. Where a publisher is compelled to pay a royalty to an author upon works sold for consumption in the country of export, which is not paid when the books are exported, the dutiable value does not include such royalty, 3196.

Scrap, are not blank books in the sense of the statute imposing duty thereon, but are dutiable as manufactures of paper or leather, according to the leading materials composing them, 2109. (See 1529; Regs., 1857, p. 557.)

Secret, of secret societies. Where books relating to the secret work of the Knights of Malta were sought to be admitted to free entry, the Department refused the application, there being no proof before it that the order in question was incorporated or established for philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, 2818.

sent out of the United States to be bound are liable to duty on their full value when returned, 666.

specially imported for reading-clubs, not having "more than two copies in one invoice," &c., free of duty, (Free List,) 2611.

The Boston Public Library, which has six branches, each one of which is semi-independent, but which are all governed by one board of trustees, constitutes but one library, and can import but two copies of a book in the same invoice, 1567.

The provision in the free list for books imported by incorporated philosophical and other societies, "not more than two copies in any one invoice," is to be construed so as to admit two copies of each publication contained in the invoice, 1206.

when admitted free for literary societies and afterwards sold, the sale should be reported to the proper customs officer, and duties collected, 4663.

with loose engravings in them to be admitted *free of duty* if printed twenty years before entry, but the engravings are dutiable at 25 per cent ad valorem, 4006.

"BOONEKAMP OF MAAG BITTERS," actual gauge of, to be ascertained, 3655. (See decision of Dec. 29, 1864.)

BORA-BORA, (one of the Society Islands,) cargoes of vessels sailing under flag of Kingdom of, with which the United States has no treaty, subject to discriminating duty of 10 per cent., under section 2502, R. S., 4633.

BOTTLE-COVERS of straw and twine classified under provision for "all other articles * * * composed of straw," dutiable at 35 per cent. ad valorem, (279, T. I.,) 4956.

BOTTLES, ale in stone, dutiable at 35 cents per gallon, 4092.

American bottles exported empty and returned filled, not entitled to free entry, 4953.

Beer, exported filled and returned empty, free of duty, if the requirements of articles 380 and 381, Customs Regs., 1874, have been observed, 3089; *contra*, 2953.

Colored, filled with articles n. o. p. f., dutiable at 35 per cent. ad valorem, as "glass bottles or jars, filled with merchandise, n. o. p. f." (to wit, other than sweetmeats, preserves, wines, &c.,) and not as "articles of glass, colored," 3751. Colored-glass, wine, dutiable at 40 per cent. ad valorem, as "articles of glass, * * * colored," 3991.

containing Angostura bitters are subject to the additional duty of 3 cents per bottle provided for in 59, T. I., 2498.

containing brandy under proof, and valued at more than \$4 per gallon, pay an "additional duty of 3 cents for each bottle," 4253.

containing champagne are dutiable at 3 cents each, 1976, 1490.

containing cologne-water are not liable to a separate rate of duty, but their value forms an element of the dutiable value of the cologne, 1697.

containing cordial, differing from the bottles in which cordial is usually imported only in having wicker-work baskets of trifling value, dutiable at 3 cents each, (59, T. I.,) 3146.

containing goods subject to ad valorem duty, not to pay separate duty, 4022; *contra*, 817.

containing merchandise, such bottles being separately charged in the invoice, and having a separate and distinct value from their contents, are liable to duty as a separate and independent item, 3751.

containing natural mineral-waters are free of duty, 3803.

containing olive-oil dutiable at 30 per cent. ad valorem. The labels, capsules, and corks belonging thereto, *free*, as included in the entered value of the oil, 3944.

containing soda-water, being the usual envelopes for the article, their value is merged in the value of the contents, and they are dutiable at the same rate as the soda-water, 5230. (See 4022.)

Fancy, containing liquors dutiable at 3 cents for each bottle, under 59, T. I., 4478.

Fancy, manufactured of mould glass with ground or cut glass stoppers, costing eight francs per dozen, not being the ordinary bottles of commerce, dutiable as a manufacture of glass, "cut," at a duty of 40 per cent. ad valorem. Brandy contained in such bottles is not entitled to the allowance of 5 per cent. in lieu of breakage, 3589.

Glass, containing fruit preserved in brandy dutiable at 40 per cent. ad valorem, (34, T. I.,) 4740.

Glass, wine, known as "brown hocks," being colored a dark-brown, held dutiable as "articles of glass * * * colored," 1667.

"In all cases where glass bottles or jars containing imported merchandise, are not specially provided for in the statute as such, the duty of 30 per cent. ad valorem shall be exacted on such glass bottles or jars, independent of the rate of duty assessed on the contents or the fact that the contents are free of duty," 3971, 4190, 4219, 4253; *contra*, 341.

in which Apollinaris water is imported dutiable at 30 per cent. ad valorem, 3970, 5115.

Slight differences in the size of bottles containing mineral-water are unavoidable, and where quart bottles contain an insignificant quantity more than a quart, no notice should be taken of the excess in assessing duty, 346. (See *Bensusan vs. Murphy*, 10 Blatch., 530.)

Nursing, dutiable as "manufactures of which glass is a component material, n. o. p. f.," 1579.

Seltzer, dutiable at 40 per cent. ad valorem, under the provision for all manufactures * * * of which glass shall be a component material * * * n. o. p. f.," (34, T. I.) The bottles were made of pressed or moulded glass, covered with iron netting, and had a metal faucet and glass siphon for drawing the water, 4985.

Stone, allowance of 5 per cent. for breakage made on ale and beer in, 4289, 2308; *contra*, 1946.

Stone, containing gin, liable to duty at the rate of 3 cents each, (60, T. I.,) 5053.

Vermuth contained in bottles of one quart or less in capacity, or in cases of three gallons or less, dutiable at \$1.60 per case of one dozen bottles, 3643.

Wine imported in, containing more than a quart or a pint, each pint or fraction of a pint above a quart, in cases of quarts, and above a pint, in cases of pints, *in each bottle*, is liable to an additional duty of 5 cents for such pint or fraction thereof, the additional duty not being laid on the aggregate excess in each case, but on *each excess in each bottle*, 4060; *contra*, 346. (*Bensusan vs. Murphy*, 10 Blatch., 530.)

BOUQUET-HOLDERS. (See Silk Bouquet-Holders.)

BOXES.—All fancy boxes made of materials the manufactures of which are specified in the tariff, should be classified under the special provision for manufactures of those materials, 2864. (*Sill vs. Lawrence*, 1 Blatch., 605.)

Fancy paper, made in the shape of mice, umbrellas, geese, pieces of roast beef, &c., dutiable at 35 per cent. ad valorem, as "fancy boxes, or manufactures of paper," 4268.

Lacquered tea, which after the tea is removed may be used for other purposes, are dutiable, 2497.

made abroad from American shooks. Regulations as to furnishing evidence of exportation, 5400.

made from domestic shooks returned filled with green fruit, 5320. (See Domestic Articles.)

Shooks for, tongued and grooved, dutiable at 30 per cent. ad valorem by assimilation to sugar-box shooke, 3718, 2226; *contra*, decision of March 1, 1867.

Small fancy, not dutiable as "boxes," but as "toys," at 50 per cent. ad valorem, 4223.

Work and writing, dutiable as "manufactures of wood and leather," although the work-boxes contained a small mirror, and the writing-desks a small glass ink-stand, such pieces of glass not being sufficient to give character to the articles as manufactures of glass, 2967. (See 1322.)

BOX-PAPER.—Paper of various styles in full sheets, on which designs are printed to render it suitable for use as "box-paper," commercially known as paper, and invoiced by the ream, not dutiable as "printed matter," but as "all other paper, u. o. p. f." at 35 per cent. ad valorem, (452, T. I.,) 5485.

BRACELETS, jet, composed of pieces of jet of different shapes, perforated with two holes each, and strung as bracelets, such pieces being evidently designed for exclusive use as bracelets, dutiable at 35 per cent. ad valorem, as "jet manufactures, and imitative thereof," (397, T. I.,) 3744.

BRACES. (See, generally, 1561.)

composed in part of worsted, dutiable as "wearing-apparel, of every description, composed wholly or in part of wool, worted," &c., (247, T. I.,) 1688.

composed of silk and rubber, silk being the component material of chief value, dutiable at 60 per cent. ad valorem, 3582.

composed of silk, cotton, and rubber, cotton being the component material of chief value, imported between the date of the decision of January, 1873, and the passage of the act of March 3, 1875, dutiable as "braces, suspenders, * * * composed wholly or in part of India-rubber, u. o. p. f." at 35 per cent. ad valorem, less 10 per cent.; imported after March 3, 1875, dutiable at 35 per cent., with no reduction, 3582.

composed of silk, rubber, and cotton, with silk chief value, and containing less than 25 per cent. in value of cotton, dutiable at 60 per cent. ad valorem, 3582.

BRAIDS, cotton, for trimming hats, dutiable at 30 per cent. ad valorem, as "braids used for making and trimming hats, * * * composed of straw * * * or any other vegetable substance," (379, T. I.,) and *not* as cotton braids, at 35 per cent., 3559, 3897; *contra* and *overruled*, 1761.

Silk and metal, containing silk in the proportions of 80 to 270, and of 105 to 255, respectively, dutiable at 35 per cent. ad valorem, as a manufacture of metal, 4227.

BRAN dutiable at 20 per cent. ad valorem, 4235.

BRANDING of barrels containing oil, turpentine, &c., so as to indicate their contents, not necessary when shipped on vessels other than steam-vessels, 4051 of packages of imported liquors and wines, regulations relative to 3839, 4086, 4087.

BRANDY. (See, generally, 2085.)

Bottles containing brandy under proof, and valued at more than \$4 per gallon, pay an "additional duty of 3 cents for each bottle," 4253.

imported in a cask of not less than fourteen gallons' capacity, the brandy being in direct contact with its sides, may be entered, although such cask is not full, 3191, 2952, 880.

in bottles is entitled to the allowance of 5 per cent. in lieu of breakage, no matter whether paying specific or ad valorem duties, 2630.

may be imported in small glass barrels, provided each package shall comprise not less than one dozen thereof. Such glass barrels are dutiable at 40 per cent. ad valorem, as a manufacture of glass, (34, T. I.,) 343.

Where brandy is advanced in value more than 10 per cent., but such advance does not carry the value to \$4 per gallon, the additional duty of 20 per cent. does not attach, 3476, 3483.

BRASS, 1470.

bells, small, dutiable as "toys," at 50 per cent. ad valorem, (521, T. I.,) 3382.

cases containing religious MSS. dutiable at 35 per cent. ad valorem, as "manufactures of brass," 3497.

Cavalry trumpets and bugles classified as musical instruments and dutiable at 30 per cent. ad valorem, as "musical instruments" of all kinds, 5217. (See 4453, 4859.) manufactures of, 5075. (See Fire-Brick.)

photograph-frames dutiable at 35 per cent. ad valorem, as "manufactures of brass and glass," 3375. (See 1322.)

tubes, old locomotive, fit for use in their condition when imported, dutiable at 35 per cent. ad valorem, as "manufactured articles, * * * of brass," 3748.

types, new, dutiable at 25 per cent. ad valorem, as "new types," (524, T. I.,) 1911.

BRAUNSCHIED OIL dutiable at 50 per cent. ad valorem, as a proprietary medicine, 3528.

BRAZIL, vessels of, liable to a tonnage tax of 50 cents per ton, 3988, modified. (See 4576.)

Vessels of, liable to pay only the ordinary tonnage tax of 30 cents per ton, 4576.

BRAZILIAN TEA dutiable at 20 per cent. ad valorem, 3909.

BREAKAGE. (See, generally, 1969, 1474, 1602.)

Allowance of 5 per cent. made on ale and beer in stone bottles, 4289, 2308; *contra*, 1946.

allowance for, 4923. (See Wine in Bottles.)

By the act of February 18, 1875, an allowance of 5 per cent. shall be made, and no more, on cordial and distilled spirits imported in bottles, to be deducted from the invoice quantity in lieu of breakage, and the allowance of any greater percentage is prohibited, 5216. (See 2145, 2154.)

Distilled spirits in bottles are entitled to the allowance of 5 per cent. in lieu of breakage, no matter whether paying specific or ad valorem duties, 2630.

The allowance of 5 per cent. in lieu of breakage on wines, liquors, &c., in bottles is to be made irrespective of any claim or proof of actual breakage, and as being an allowance which in general terms is applied to all wines and liquors named in the law, 2154, 2145.

The allowance of 5 per cent. in lieu of breakage, act of February 8, 1875, cannot be made on brandy contained in fancy bottles manufactured of mould glass with ground or cut glass stoppers, not being the ordinary bottles of commerce, 3589; nor on wines, liquors, &c., imported in jugs, 2130.

The allowance of 5 per cent. provided for by the act of February 8, 1875, in lieu of breakage upon effervescent wines, does not apply to effervescent wines in warehouse at the time of the passage of the act, 2116, 2142, 2229.

The provision in the act of February 8, 1875, for allowance of 5 per cent. in lieu of breakage on certain wines, spirits, &c., does not apply to *still* wines, 2250.

The reduction of 5 per cent. on certain wines, &c., in lieu of breakage should be made from the number of cases specified in the invoice, and no duty is to be assessed either on the wine, bottles, or packing included in such reduction, 2280, 4482.

Where upon the arrival of an importation of wine at a port the inspector reported "one case short, empty, and broken," and the collector assessed duty upon the entire invoice quantity, with the statutory allowance of 5 per cent. for breakage, (act of February 8, 1875,) *held*, that such action was correct, and that the duty should not have been assessed upon the invoice quantity less the quantity contained in the broken case, with 5 per cent. allowance for breakage on the other packages, as claimed by the inspector, 3327.

BREMEN BLUE held dutiable as a mineral blue, at 30 per cent. ad valorem, under the special provision therefor, (433, T. I.,) 1705.

BREWERS' COMPOUND, used for coating the inside of brewers' casks, and composed of 59 per cent. of alcohol, and the residue of gum-shellac, &c., dutiable as "varnish," 3484.

BRIEFING, directions as to, 1354.

letters to the Light-House Board, directions to officers of the Light-House Establishment relative to, 3482.

BRIERWOOD PIPE-BLOCKS dutiable at 20 per cent. ad valorem, as "wood, unmanufactured, n. o. p. f." (228, T. I.,) 3411.

BRIMSTONE, crude, is procured from sulphurous ore by the process of roasting, fusing, or smelting, by which it is separated from rock and earthy matter, but which leaves it in a state of impurity. Crude brimstone is always shipped in bulk, 3032, 3396.

Refined, is obtained from crude brimstone by the process of vaporization and sublimation, which releases the sulphur from all foreign matter and leaves it chemically pure, and is dutiable at \$10 per ton. Refined brimstone cannot be shipped in bulk without impairing its value, 3032, 3396.

BRISLING, or young herring, salted, dutiable at \$1 per barrel, under the provision for "herring, pickled or salted," (157, T. I.,) 4805.

BRITISH COLUMBIA not being a part of the Dominion of Canada at the time of the signing of the treaty between the United States and Great Britain, of May, 1871, is not entitled to the benefits of said treaty, and fish and fish-oils imported from that part of the Dominion of Canada are not entitled to admission into the United States free of duty, 1671, 3354.

BROCHÉE SHAWLS which are manufactured in whole or part of worsted or the hair of the alpaca, goat, &c., dutiable at 50 cents per pound and 40 per cent. ad valorem, as "wearing-apparel, of every description, * * * composed wholly or in part of wool, worsted," &c., 2838.

BRONZE POWDER, 1470.

BRONZE STATUARY. Reproductions in bronze of antique statues, not entitled to entry as "statuary," but dutiable at 35 per cent. ad valorem, 4228. (See 3926.)

BRONZES, 1548.

the production of American artists, free of duty, 3452.

BRONZE STATUES are as much the product of the artist's skill as those in marble. Modelling for both bronze and marble statuary is nearly the same, and in either case the statue is the work of the artist who modelled the original clay, whether he helped to cast or cut the statue or not, 3942.

BROWN CRYSTALS dutiable as "anilino dyes and colors," 1035.

BROWN EARTHENWARE JUGS, (see Earthenware,) 5235.

BROWN GREASE. (See Grease.)

BROWN'S HEAD, MAINE, light-house at, 1411.

BRUYÉRE, cotton goods adapted only to the manufacture of artificial flowers, dutiable at 50 per cent. ad valorem, as "artificial and ornamental feathers and flowers, or parts thereof," &c., (351, T. I.,) 5471.

BUCKRAM, intended for use on ladies' bonnet-frames, having not exceeding one hundred threads to the square inch, and weighing less than five ounces to the square yard, dutiable at 35 per cent. ad valorem, as "other manufactures of cotton, n. o. p. f," (12, T. I.,) 3096.

BUCKWHEAT dutiable at 10 per cent. ad valorem, as a raw unmanufactured article, not specifically provided for, (see Circular July 31, 1868,) 4984.

BUILDING-STONE.—Caen Cliff building-stone is not exempt from duty as a "cliff stone," but is dutiable at \$1.50 per ton, (510, T. I.,) 5452.

BULBS for scientific experiment, dutiable at 30 per cent. ad valorem, 4308. of the lily of the valley (*Convalearia majalis*) are dutiable as "bulbous roots, n. o. p. f," at 30 per cent. ad valorem, (301, T. I.,) 2761.

BULKHEADS, water-tight. The fact that a steamboat has been used for carrying freight before she was used to carry passengers, does not exempt her from the necessity of having the water-tight cross-bulkheads provided for in section 4490, R. S., 2205.

BULLETS manufactured in the United States from imported lead, and exported in cartridges containing gunpowder of domestic materials and manufacture, are entitled to drawback under section 10, act of February 8, 1875, (18 Stats., p. 309,) 3088.

Rates of drawback on, 2176.

BULLION, base. Mixed metals, the product of ores smelted or refined, should be classified according to the preponderance of weight and quantity, and not the value of the respective metals therein contained, 2507.

Form of returns of exports and imports of, 1702.

Silver, circular relative to, 2112.

BURDEN OF PROOF.—In an action against a collector of customs to recover the amount of duties on imports alleged to have been exacted in violation of the law, the burden of proof is upon the plaintiff. (Arthur vs. Unkart, 6 Otto, 118.) When an appraising officer is unable to tell whether an article contains such a per cent. of a certain material as would entitle the article to free entry, the burden of proof is on the importer to show that it does, by reports of chemical experts obtained at the importer's expense, 4210.

BUREAU OF STATISTICS, forms of returns required to be made to, 4028.

Inspector's certificate that the official number has been properly marked on the main beam of vessels to be forwarded to the, 4054.

Modification of regulations relative to returns to be made to, 3707.

Returns of amounts and kinds of silver coin imported to be made to, by collectors, 4045.

BURLAPS are composed entirely of single yarns, 3115.

Certain salt-sacking, being a coarse manufacture of jute, twilled, dutiable as "burlaps and like manufactures of flax, jute, or hemp," at 30 per cent. ad valorem, (43, T. I.,) 1418.

Merchandise consisting of a coarsely-woven fabric of flax, unbleached, about 30 inches in width, with single warp and filling and counting about 18 threads of warp under a 37-inch burlap glass, dutiable at 30 per cent. ad valorem, as "burlaps and like manufactures," (43, T. I.,) 4980.

Manufactures of jute, being burlaps so far as the mode of manufacture is concerned, but fitted by exceptional weight for the manufacture of bags, dutiable as "burlaps," at 30 per cent. ad valorem, (43, T. I.,) 3167.

1. The term "burlaps" used in the revenue statutes does not, in commercial usage, by which descriptive terms applied to articles of commerce must be construed, mean "oil-cloth foundations" or "floor-cloth canvas." (Arthur *vs.* Cumming *et al.*, 1 Otto, 362.)

2. "Oil-cloth foundations" and "floor-cloth canvas" are in commerce convertible terms for designating the same article, and it is clear that Congress intended that they should be so understood. (*Ib.*)

3. While the act of June 6, 1872, (17 Stats., 232,) provides that an import duty of 30 per cent. ad valorem shall be levied "on all burlaps and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, except such as may be suitable for bagging cotton," the fact that such burlaps are suitable, and can be and are used for oil-cloth foundations, or for any other purpose except bagging for cotton, is entirely immaterial and does not subject them to an ad valorem duty of 40 per cent. (*Ib.*)

The term "like manufacture to burlaps" is restricted to a fabric of a single warp and single filling, manufactured of jute, flax, or hemp, or of which flax, jute, or hemp shall be a component of chief value, in the natural color of the fibre, not exceeding in count 24 threads of warp, under what is known as a 37-inch or burlap glass, being fifteen-sixteenths of an English inch, provided that the same shall not be over 72 inches wide, (all of that width or over being regarded as oil-cloth foundations or floor-cloth canvas,) not creamed, bleached, printed, stained, or starched; but stripes of colored thread of the same material and character will not be considered as conflicting with the above restriction, 2481.

The term "like manufacture to burlaps" is restricted to a fabric of a single warp and single filling, manufactured of jute, flax, or hemp, or of which flax, jute, or hemp shall be a component of chief value, in the natural color of the fibre, not exceeding in count 24 porters or threads of warp under what is known as a 37-inch or burlap glass, being fifteen-sixteenths of an English inch, not creamed, bleached, printed, stained, or starched. But stripes (at the sides or centre) of colored thread of the same material and character, for the purpose of designating the manufacturer, will not be considered as conflicting with the above restriction, 3366, 2754. (See Arthur *vs.* Cumming *et al.*, 1 Otto, 362.)

The provision for "oil-cloth foundations" in Schedule C includes only such burlaps as are 76 inches wide and upwards, 1221.

BURLAP TUBING, consisting of a manufacture of jute woven into a tubular or circular form, so as to fit it for bagging, dutiable at 40 per cent. ad valorem, as "bagging, composed wholly or in part of jute," 4097.

BURNT GLUCOSE imported for coloring beer, dutiable at 50 per cent. ad valorem, by assimilatiou to brandy-coloring, 3732.

BURR-STONES, 358.

imported with edge-bauds used only for protection of the goods during the voyage,

and taken off and not replaced, entitled to free entry, as "burr-stones, in blocks, rough or unmanufactured, and not bound up into millstones," (609, T. I.,) 4714. Manufactured, but not actually bound up into millstones, dutiable at 20 per cent. ad valorem, the same rate as though bound up into millstones, (303, T. I.,) 2692, 1500, January 18, 1867; *overruled*, 3048. (See Grindstones.)

Manufactured, but not actually bound up into millstones, are free of duty, as "buhr-stones, in blocks, rough or unmanufactured, and not bound up into millstones," (609, T. I.,) 3048; *contra*, 2692.

BUTTER, COCOA, dutiable at 20 per cent. ad valorem, as a manufactured article, n. o. p. f., 2506.

The law imposes duty on the quantity of butter actually imported, without any allowance, either constructive or otherwise, for "soakage" or other alleged increase of weight, 3491.

BUTTON-MOULDS, glass, dutiable at 40 per cent. ad valorem, as "manufactures of glass, n. o. p. f.," 4316, 3458.

BUTTONS, (*see* Glove-Buttons,) 1506.

Bone collar, dutiable at 30 per cent. ad valorem, as "buttons, n. o. p. f.," (304, T. I.,) and *not* as manufactures of bone, 4346; *contra*, 3277, 1728, 285.

Collar, made of vegetable ivory, dutiable as "buttons, n. o. p. f.," 1319.

Mohair, dutiable at 50 cents per pound and 50 per cent. ad valorem, less 10 per cent., (248, T. I.,) 1906.

Silk covers for, the centre being open-work, worked on a small iron frame, dutiable at 10 per cent. ad valorem, as "lastings, mohair cloth, *silk twist*, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such a manner as to be fit for buttons exclusively," act of February 8, 1875, (18 Stats., p. 307,) 3084.

Steel, for umbrellas, dutiable at 45 per cent. ad valorem, under the provision for "umbrella and parasol ribs, stretchers, * * * and other parts thereof, when made in whole or chief part of iron, steel, or any other metal," (526, T. I.,) 3693.

BUTTON STUFF, cut or punched with holes suitable for use in making buttons, and fit only for buttons, liable to duty of 10 per cent., under act of February 8, 1875, 4394.

not cut, dutiable at 50 cents per pound and 35 per cent. ad valorem, 3878, 4081.

CABINETS of coins and medals are free of duty, whether imported for sale or not, and other collections of antiquity *eiusdem generis*, 3754.

CABINET-WARE, smokers' tables classified as, 4559.

CABINET-WARES, tables with mosaic tops, being complete articles of furniture, dutiable as, 3858; *contra*, 3600. Otherwise, if not complete, 3016, 3117.

The provision in Schedule K for cabinet-wares and house-furniture embraces all articles of cabinet-wares and house-furniture finished, irrespective of the material with which it is upholstered, *except* furniture of which silk is the component material of chief value, not having as a component material thereof 25 per cent. or over in value of flax, cotton, wool, or worsted, which is dutiable under act of February 8, 1865, (18 Stats., p. 307,) at 60 per cent. ad valorem, 3117.

CABINET-WOODS.—Black walnut is not a cabinet-wood, 2044.

Cedar logs from six to sixteen feet long, not manufactured further than having the sides roughly hewn for purposes of transportation, and being the cabinet-wood of that name, exempt from duty, under the provision for "woods * * * cedar * * * and all cabinet-woods, unmanufactured," (884, T. I.,) 1412.

halved or quartered, by being cut through from end to end, are advanced beyond the condition of unmanufactured cabinet-wood, and cannot be admitted to free entry as such, 2390.

CABLE composed of gutta-purcha and copper dutiable at 40 per cent., as a manufacture of copper, (section 2499, R. S.,) 3008.

Old telegraph, cut up and packed in barrels dutiable, the gutta-percha of which it is composed not being embraced in the provision in the free list for "gutta-percha, crude," 3573.

CABLES of an American vessel returned from abroad for repairs, one having been broken and both having been used abroad, were not considered to have undergone such a change in their condition as to prevent their free entry, 2801.

"**CAEN CLIFF BUILDING-STONE**" dutiable at \$1.50 per ton, (510, T. I.,) 5452.

CALAMUS ROOT, peeled, is held to be a crude drug, and is dutiable as such, at 20 per cent. ad valorem, (342, T. I.,) 1279.

CALF-HAIR GOODS.—All manufactures commercially known as calf-hair goods are assumed to contain some admixture of wool, varying in percentage according to the grade of the article. Whether they contain wool or not, they must be assimilated for tariff purposes to manufactures in whole or in part of wool, 3011; *contra*, 2240, 2552, 1908, 2480, 2602.

CALF-HAIR SHOES dutiable at 50 cents per pound and 40 per cent. ad valorem, as wearing-apparel of calf-hair assimilating to woollen wearing-apparel, 3393. (See 3011.)

CALF-SKINS, tanned, (see Leather,) 1013.

the product of a country east of Cape of Good Hope, not subject to discriminating duty of 10 per cent. when they have been imported into England and tanned and converted into leather there, 4392.

CALIFORNIA CUSTOMS DISTRICTS, amendment of sections 2582, 2583, 2607, and 2684, R. S., relative to, 5287.

CALLS for United States bonds, 1441.

CAMBRIc NECKTIES composed of cotton (38 per cent. in value) embroidered with silk (62 per cent. in value) dutiable, according to decision of Supreme Court in *Smyth vs. Fiske*, at 35 per cent. ad valorem, under the provision for "manufactures of cotton, linen, or silk, if embroidered or tamboured in the loom or otherwise, by machinery or with the needle, or other process, n. o. p. f.," (343, T. I.,) 4404.

CAMEL'S-HAIR goods are dutiable as "manufactures, of every description, composed wholly or in part of the hair of the alpaca, goat, or other like animals," (243, T. I.,) 1992.

Raw, dutiable as an unmanufactured article, n. o. p. f., 2429.

CAMEL'S-HAIR NOILS, Chinese, imported into England and then cleaned and exported to the United States are subject to the discriminating duty of 10 per cent. imposed on products of countries east of the Cape of Good Hope imported from countries west thereof, 3796.

Cleaned, are dutiable, as "hair of all kinds, cleaned, but not manufactured, n. o. p. f.," at 10 per cent. ad valorem, (375, T. I.,) 2447.

CAMEL'S-HAIR PENCILS, which are used by draughtsmen, &c., in fine line-drawing, &c., are dutiable at 35 per cent., as "hair pencils," (377, T. I.,) 3794. These pencils differed from the brushes of commerce, in that the latter were

larger in size and made from bristles or coarse hair, and used for removing dust from clothes, laying on colors, &c.

CAMPHOR produced in a country east of the Cape of Good Hope, imported in a crude state direct from thence to the United States, withdrawn for consumption and thereafter refined and exported to Canada, whence it was imported into the United States, was held to be liable to the discriminating duty of 10 per cent., the identity of the camphor not having been destroyed by the refining process to which it had been subjected, 1599. (See Discriminating Duty.)

CAMPHOR-WOOD, which is used by cabinet-makers, on account of the scent, for the same purposes as cedar, is entitled to free entry, 5271.

CANADA.—A separate manifest must accompany each car load of bonded merchandise entered for transportation and exportation to Canada, 998.

Cattle belonging to emigrants from Canada to Manitoba via the United States are not covered by the order of non-importation, (4284,) and may be allowed to go forward, unless exhibiting symptoms of contagious diseases, 4319.

Fish caught from United States vessels in Canadian waters are not dutiable, (1) if the vessels are properly documented, and (2) if the manifest of the master and the consular certificate required by Decision 3265 are furnished. Whether such fish are cured with foreign salt or not is immaterial, 3760.

Goods shipped from, in bond for transit across the United States and exportation, must remain in the same condition while passing over such route of transit, so that their identity may be preserved, 2460.

Importation of cattle from, forbidden if, in the opinion of collectors, such cattle were imported into Canada directly from England within ninety days from the time when application for entry is made. No cattle to be admitted if affected with infectious cattle diseases, 4091.

Importation of neat-cattle from, absolutely prohibited, 4284.

Order of November 3, 1879, prohibiting the importation of neat-cattle from Canada, revoked, revocation to take effect March 1, 1880, 4430.

Regulations relative to the transportation of goods through, 2576, 1859, 1968, 2017, 3025, 3041, 2083, 2171, 2294, 2420, 2627, 2642, 2202, 2661, 2970.

Small boats bringing fish from Canada, making two trips each week, cannot be allowed to make entry once each month, 2340.

United States vessels cannot take excursionists to a place in Canadian waters on a coastwise clearance, but must pay tonnage tax, 3224.

Vessels engaged in trade between the United States and Canada are entitled to clearance without submitting proof that their crews have been shipped before a shipping commissioner. Crew-lists must, however, be deposited with collectors in such cases, 2601, 1941.

CANADIAN barges engaged in the coasting trade of the United States, if owned by citizens of the United States, are subject to no disability; otherwise, if owned wholly or in part by subjects of a foreign power, 4587.

bottoms, rebuilt in the United States, cannot be documented, but if rebuilt as barges they can be exclusively employed on the rivers and lakes of the United States without enrolment or license, 4214.

Promulgation of Canadian laws relative to Canadian coasting trade, 1804. Emigrants not allowed to take neat-cattle through the United States to Manitoba, even if such cattle exhibit no symptoms of contagious disease, 4389.

local baggage must not be put in sealed cars with through baggage going from one point in the United States to another through Canada, 1706.

potatoes may be forwarded from Canada under seal and manifest. On arrival at their destination they may be entered for consumption, exportation, or transportation, but not for warehouse, 3791, 3184, 3437.

CANADIAN-BUILT BARGES owned by Americans, liable to pay tonnage tax of \$1.30 per ton, under section 1371, R. S., 4661.

CANADIAN VESSELS carrying passengers only between two ports of the United States, touching at an intermediate Canadian port, do not violate sections 3110 and 4347, R. S., 3247.

taking on passengers at an American port, bound in good faith for a Canadian port, and who make a temporary stoppage at another American port, are not subject to penalty for violation of the navigation laws of the United States, 4499.

entering at any custom-house of the United States, subject to tonnage tax of 30 cents per ton, 3216.

Tugs engaged in towing documented vessels from Canadian to American ports must enter and clear at custom-house, 4981.

Tugs towing American vessels in waters of United States incur penalty under section 4370, R. S., 5396.

CANADIAN VESSELS (FISHING) putting into port of United States for harbor, not required to enter or clear, but if they remain in port 24 hours the first report required by section 2774, R. S., should be made by them. They are not allowed to sell their fish, however, in the United States, without making entry of both vessel and fish, 4425.

CANALS, AMERICAN, directions relative to the use of, by Canadian vessels, 2835, 2837.

CANAL-BOATS. (See, generally, 1817.)

Boats answering to the description of, not provided with propelling machinery of their own, and not employed in trade with Canada, are exempt from enrolment and license, although in the trade which they are now engaged in they never enter a canal of any State, 3332, 3718, 2478. (15 Op. Att'y-Gen., p. 52.)
exempt from payment of marine-hospital dues, 4904, 947. (See Vessels.)

In redocumenting a canal-boat which had surrendered her documents, her tonnage was ascertained from the old enrolment surrendered, and her official number remained the same, 2986.

may transport imported goods which have properly passed through the custom-house, without being documented, 4016.

not liable to enrolment or license, unless (1) destined for foreign contiguous territory, and then they will pay the usual fees for license, &c.; (2) unless employed wholly upon navigable waters of the United States other than lakes or rivers, (unless exempted by section 4385, R. S.); but no fee can be charged for their enrolment, &c., 4083, 3890, 3252, 890.

CANAL-BOATS, STEAM.—A steam canal-boat engaged exclusively in transporting freight or cargo for the use of the owner, and not for hire, is not required to take out marine papers, although she must be inspected. If, however, she carries any articles for the purposes of trade, or for freight, she must be documented as any other vessel, 1562.

So long as steam canal-boats are confined exclusively to the navigation of canals, they are not held subject to the inspection laws. Such boats may, however,

leave the waters of a canal and enter upon the waters of the United States when *not under steam*, but cannot be lawfully navigated by steam on waters of the United States without conforming to the inspection laws, 2278.

CANANDAIGUA LAKE not navigable waters of the United States, 4839.

CANCELLATION of cigarette stamps may be affected by the use of a stencil-plate containing a *fac-simile* of the autograph of the inspector or other officer who makes the examination of, and affixes the stamps to, the cigarettes, 4120. of drawback bonds. Proof required, 4944.

of internal-revenue export bonds. If the conditions of such bonds are complied with, nothing more can be required, 5384.

of internal-revenue stamps, regulations relative to, on exportation for drawback, 1965.

CANCELLATION OF BONDS covering merchandise in transit from Canada for exportation, 5233. (See amendment of article 27 of regulations governing, 5074.)

given by manufacturers of grain-bags for drawback allowance, 5228. (See Drawback Allowance.)

CANCELLATION OF EXPORT BONDS.—For the cancellation of bonds given prior to December 4, 1882, in cases of entry for exportation by sea of articles manufactured in bonded warehouse under section 3433, R. S., upon which the aggregate amount of internal-revenue tax and customs duty to be abated or refunded does not exceed \$100, bills of lading may be accepted in lieu of landing certificates, provided the requirements of the regulations as to proofs of official shipment and clearance have been complied with, 5462.

Proofs required for the, 3069, 2314.

CANCELLATION OF IMMEDIATE-TRANSPORTATION BONDS, directions relative to, 2921, 2378, 2483.

Form of certificate required from port of destination before the, amended so as to omit the clause requiring entry at the second port as a condition precedent to the issuance of the certificate, 3566.

CANDLE-NUTS dutiable at 10 per cent. ad valorem, as "unmanufactured articles, n. o. p. f." 1958.

CANDLE RESIDUUM, (see Hard Pitch,) 5049.

CANDLES, (see Compound Carbon Candles,) 4115.

Mineral wax, dutiable at 8 cents per pound, the provision for wax candles (307, T. I.,) embracing candles made of any variety of wax, 3405.

CANDLE-TAR, (see Hard Pitch,) 5049.

CANDY, not colored, (see Lime-Fruit Tablets,) 5420.

CANE-JUICE AND MOLASSES MIXTURE, instructions regarding entry of, 4889. (See Molasses, &c.)

CANES, so made as to serve also as pipes, dutiable at \$1.50 per gross and 75 per cent. ad valorem, as "pipes," (407, T. I.,) 3692.

unfinished, dutiable at 35 per cent. ad valorem, under the provision for "canes and sticks for walking, finished or unfinished," (308, T. I.,) 4505.

CANNEL-COAL dutiable as bituminous coal, 787.

CANS made of imported zinc are entitled to drawback duty on exportation, 2238.

The provision in the act of February 8, 1875, assessing duty upon cans or packages made of tin or other material, containing fish of any kind admitted free of duty, &c., is not construed to apply to the ordinary barrels or kegs in which herring,

mackerel, and other sea-caught fish have generally been packed heretofore in commerce, but only to cans, jars, &c., not in commercial use as the equivalent of barrels, 2160.

CANS, TIN, domestic, exported and returned filled with fish which are by treaty free of duty, are dutiable, 2435.

Drawback allowed on, although the rosin used in soldering the cans may be domestic, 4282.

Evidence of the importation of the materials from which the caps of tin cans sought to be exported with benefit of drawback are made, (the value of such caps constituting only $2\frac{1}{2}$ per cent. of the value of the cans) not required, no drawback being allowed on the caps, 4274.

filled and exported for benefit of drawback, are not weighable within the meaning of section 3024, R. S. The quantity of imported tin used is to be ascertained by a computation based on the measurement of the cans and the known average weight of tin plates, and not by "the returns of the weighers," 2579, 3302.

made of foreign materials upon which drawback is allowed on exportation, exported and returned and filled with domestic products, dutiable at 35 per cent. ad valorem, 3221, 2972.

Small, containing caustic soda are not dutiable, 2424.

CANTON FLANNEL, being a cotton drilling, or an article of like description and for similar use, dutiable at 6 cents per yard, under the provision for finer goods of like description, (cotton drillings,) not exceeding 200 threads to the square inch, (5, T. I.,) 3422.

CANTON FLANNELS, 1576. (See 261.)

CANVAS PADDINGS, which are used generally for tailoring purposes, and in making bottoms for chairs, &c., not commercially known as sail-duck, nor used in the manufacture of sails for vessels, held dutiable according to the cost per square yard, as "manufactures of flax," 1714.

CAPITATION TAX. (See Immigrants)

CAPS of wool, incomplete, 5448. (See Scotch Caps.)

Paper fulminating, dutiable under the provision for "fulminates, fulminating powder, and all articles used for like purposes, n. o. p. f.," (362, T. I.,) and not as "toys," though used by children on toy guns and pistols, 2342.

Percussion, dutiable at 40 per cent. ad valorem, 2150.

CAPTURED AND ABANDONED PROPERTY, regulations concerning, 1137.

CAR-AXLES dutiable at $2\frac{1}{2}$ cents per pound, (99, T. I., "axles or parts of axles,") 5310; (reverses 4898.)

CARBOLIC ACID, all importations of, should be carefully examined to ascertain if it be not creosote, 2587.

in the form of fine white crystals, which is used almost exclusively for medicinal purposes, dutiable at 10 per cent. ad valorem, as "other acids * * * used for medicinal purposes, n. o. p. f.," (262, T. I.,) 1796, 4851.

Liquid, dutiable at 10 per cent. ad valorem, without regard to use, (262, T. I.,) 5263.

CARBOLIC-ACID SHEEP-WASH, used to destroy vermi, and cure certain skin diseases, dutiable as a non-enumerated manufactured article, 2426.

CARBONATE OF POTASH, (see Salts of Tartar,) 4575.

CARBON CANDLES, (see Compound Carbon Candles,) 4815.

CARBON-GAS RETORT is dutiable under section 2516, R. S., as a manufactured article, n. o. p. f., 5050.

CARBOYS, domestic, exported filled with American produce, are admissible to free entry on their return to the United States, provided declaration be filed at time of export of intent to return the same empty, 2302.

CARDS, (see Printed Matter,) 4744.

Show, accompanying merchandise are dutiable if they have a mercantile value, whether entered on the invoice or not, 2600, 2383.

Small blank, with wide embossed borders, and with or without mottoes, dutiable at 35 per cent. ad valorem, as manufactures of paper, 4221, 4230.

CARLSBADEN SALTS dutiable as "salts, * * * preparations of, n. o. p. f.," at 20 per cent. ad valorem, (494, T. I.,) 2317.

CARPETS AND CARPETING, (see Madras Carpeting,) 4861.

Certain felt carpets not dutiable as druggets, but as "carpetings of wool," at 40 per cent. ad valorem, (258, T. I.,) 1011.

French moquette, dutiable as Axminster carpetings, at 50 per cent. ad valorem, (249, T. I.,) 2638.

"plainly woven in one solid color," with irregular surface, owing to loops remaining uncut, and not known as "Wilton," "Brussels," or any other carpets specified by name in the statutes, dutiable at 40 per cent. ad valorem, under the provision for "carpets and carpeting," &c., (258, T. I.,) 4921.

Rugs, sufficiently large to cover an ordinary room, dutiable as "carpets woven whole for rooms," at 50 per cent. ad valorem, 2577.

Samples of, large enough to be used as rugs, are dutiable, 2640.

The term "two-ply iugrain" designates the style of carpet and method of manufacture, rather than the material of which it is composed, 1463.

Velvet carpets not woven by the Jacquard machine, being plush carpets, plain, woven in one solid color without figure, dutiable at 40 percent., as "woollen carpets, n. o. p. f.," (258, T. I.,) 4720. .

CARRIAGE AND HARNESS are not entitled to free entry as household or personal effects, 4955.

CARRIAGE-ROBES, goat-skin, dutiable at 35 per cent. ad valorem, as "manufactures of fur," 3702.

CARRIAGES are not personal nor household effects, and can only be admitted to free entry when used by an immigrant in the act of immigration, 2901, 2028.

Sleighs dutiable at 35 per cent. ad valorem, as, 3872.

CARS, RAILROAD, intended for use between the United States and Canada, admitted free of duty, though built in Canada, 648, 347; and when American built cars running between the United States and Canada are repaired in Canada no duty should be exacted on their return, 383.

In which goods are shipped for immediate transportation must be sound and in repair at the time of starting. When customs officers are obliged to transfer goods from one car to another, by reason of the first car having broken down because obviously out of order when it started, he will report such facts to the Department for proceedings under the immediate-transportation bond or otherwise, 2998.

Unappraised merchandise transported under the provisions of sections 2990 to 2998, R. S., inclusive, may be carried as therein provided, and under the usual

regulations, in a compartment or part of a car partitioned off from the remainder of the car, 3042.

ARTAGE.—When, through the neglect of the importer, merchandise was not designated in the invoice so as to show the contents of the several cases separately, and it therefore became necessary to order the whole number of cases to the public stores for examination, the charge accrued on the goods so ordered for examination must be paid by the importer, 2344.

ARTONS and other inside coverings of merchandise which are bought and sold with the goods they contain are not subject to a separate rate of duty, but are dutiable at the same rate as the goods, 2620.

ARTRIDGES, loaded metallic, dutiable at 45 per cent. ad valorem, as a manufacture of which copper is chief value, 3622.

Made of bullets and gunpowder made from imported materials and exported in the form of cartridges, the shells of which are manufactured wholly or in part from domestic materials, and cartridges composed of bullets and shells made wholly of imported materials and of gunpowder containing foreign saltpetre, are entitled to drawback, 4212.

ARTRIDGE-SHELLS, central-fire, (being cartridge-cases with percussion-caps in the centre,) dutiable at 40 per cent. ad valorem, by assimilation to percussion-caps, 2148, 3552.

Copper chief value, dutiable at 45 per cent. ad valorem, under the provision for "all manufactures * * * of which copper shall be a component of chief value," 3552.

Unprimed, drawback allowance on, equal to duty paid on imported caps, less 10 per cent., 4660.

Brass chief value, dutiable as manufactures of which brass is the component material of chief value, at 35 per cent. ad valorem, (146, T. I.,) 3846.

AR-TRUCK CHANNELS, consisting of pieces of rolled or hammered iron about $7\frac{1}{2}$ feet long by $10\frac{1}{2}$ inches wide, with flanges on each side, and holes punched to fit them for immediate use, entitled to entry at 35 per cent. ad valorem, as "manufactures of iron," 4677; *reversed*, 4873.

Iron, dutiable as "rolled or hammered iron," at $1\frac{1}{2}$ cents per pound, (82, T. I.,) 4873. (See Iron.)

AR-WHEELS.—Free entry of worn-out American car-wheels permitted without a strict compliance with the regulations generally governing the importation of American goods exported and returned, provided, of course, that reasonable proof is given that no drawback was allowed on exportation. If free entry is not permitted, such wheels would be liable to a duty of \$6 per ton, as cast scrap-iron, if of a character entitling them to be recognized as scrap-iron, 4239; *contra*, 2743.

ASES, brass, containing religious MSS., dutiable as "manufactures of brass," at 35 per cent. ad valorem, 3497.

Chronometer, imported separately from the chronometers dutiable at 35 per cent. ad valorem, as "manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satinwood," (227, T. I.,) 3180. (See 2427; also, decision of Aug. 3, 1858.)

Cigar, the parts and materials of, prepared and ready to be put together, imported in that condition to evade payment of duty thereon as "smokers' articles," dutiable as "smokers' articles," at 75 per cent. ad valorem, 2667.

Cornet. When cornets are imported in cases, the value of the cases should be added to that of the cornets, and the duty appropriate to cornets assessed upon the total value, 3155. (See 1763.)

Travelling, dutiable at the rate of 35 per cent. ad valorem, as "manufactures of wood and leather" or as "fancy boxes," 3724.

Violin, imported separately from the instruments are dutiable as "manufactures of wood," (227, T. I.,) 2427. (See decisions of Aug. 3, 1858, and May 21, 1859.)

CASH VALUE.—The entered or invoice value spoken of in the statute prohibiting the assessment of duty on less than the entered or invoice value, means the *cash* value, and when goods were invoiced at a certain price, from which a reduction of 2 per cent. for cash was made on the invoice, and the appraiser disallowed such discount on the ground that the importers stated in their entry that cash was not paid, *held*, that the appraiser erred in not allowing such discount, 3687.

CASKS. (See Ale in Casks, 3905.)

Certain wine-casks having staves of unusual thickness, finish, and quality, one of the heads being elaborately carved, are dutiable separately as "manufactures of wood," at 35 per cent. ad valorem, (227, T. I.,) 5346. (See 3431, 3589.)

Gaugers' fees provided for in section 3023, R. S., on goods on which drawback is allowed, applicable only to goods in, 3854.

Liquors imported in, are entitled to entry if such casks are of not less than fourteen gallons capacity, and the liquor is in direct contact with their sides, even though such casks are not full, 3191, 2952, 880.

Sawn staves intended for the manufacture of, dutiable at 10 per cent. ad valorem, as "staves for pipes, hogsheads, and other casks," 3694.

Wine, containing claret and various Rhine wines, which are liable to sour in bonded warehouses, may be refilled only when it is necessary for the preservation of the merchandise, and the wine used for such refilling must be of the same importation, and have been withdrawn for consumption with payment of duties. No change in the stamps already on such casks need be made, 4281.

CASSIA dutiable at 10 cents per pound, (200, T. I.,) 4039.

CASSOCKS, when brought by a priest into this country as his personal effects, *free*; when imported and paid for by a priest as his personal property, duty must be paid; when imported by religious societies for their use and as their property, *free*, as "regalia," 3859, 4425.

CASTILE-SOAP, classification of, 1409.

dutiable at 1 cent per pound and 30 per cent. ad valorem, as "soap, n. o. p. f." 1887. No allowance to be made for evaporation from, during voyage of importation, 3976.

CASTINGS. (See Art Castings.)

CAST-IRON FRYING-PANS dutiable at the rate of 1½ cents per pound, as "vessels of cast-iron, n. o. p. f." 3669.

CASTOR-BEANS.—When castor-beans are imported in the pod, the weight of the pods may be allowed as tare, 582.

CASTS of plaster representing scenes from the crucifixion of Christ, imported for an educational institution, entitled to free entry, (789, T. I.;) but the wooden frames enclosing them are liable to duty at 35 per cent. ad valorem, as "manufactures of wood," (227, T. I.,) 5303.

CATTLE, (see Quarantine,) 5248.

belonging to emigrants from Canada to Manitoba passing through the United States are not covered by the order of non-importation, (4284,) and may be allowed to go forward, unless exhibiting symptoms of contagious diseases, 4319; *revoked*, 4389.)

from South America may be landed and admitted to entry, notwithstanding a failure to produce a consular certificate of non-infection, 3442.

Importation of, from Canada forbidden if, in the opinion of collectors, such cattle were imported into Canada directly from England within ninety days from the time when application is made for entry, and no cattle will be admitted affected with infectious cattle-diseases, 4021.

Importation of, from Canada prohibited, 4284.

Importation of, and of hides from Great Britain and Ireland prohibited, 2488.

Importation of blood-stock from Great Britain and Ireland, when accompanied by a certificate from a United States consular officer that such animals are healthy and free from the boof and mouth diseases, allowed, 2711.

Importation of, from England forbidden, (3127,) and from Ireland, except blood-stock, when accompanied by consular certificate of non-infection, 3158.

Importation of, from England permitted. Such cattle must undergo a quarantine of ninety days, except when State laws provide for their quarantine, 4104. A quarantine of ninety days will be enforced, including any time during which said cattle may be quarantined by State authorities, 4369.

Importation of cattle and hides from Germany forbidden under section 2493, R. S., until further orders, (3107,) and from Holland and Belgium, (3158,) except blood-stock accompanied by consular certificate of non-infection, 3158.

Importation of, from Spain forbidden, 2373; *prohibition removed*, 2457, 2467.

imported from Europe, Australia, and New Zealand may be quarantined at any place where they can be transported by vessel without transfer, except from the importing vessel. Inspector should accompany them at owner's expense, 4931.

No shipments of, permitted except after inspection and issuance of a certificate showing that they are free from contagious and infectious diseases, 3823, 3867; *revoked*, 4462.

stolen from owners in Mexico and seized on importation. All such cases should be reported to the Department without delay, 5291.

CATTLE, CANADIAN, cannot be shipped in bond from Montreal to Portland to be there slaughtered and shipped across the sea, and the bonds covering the cattle entered for transit on their first arrival will not be satisfied by evidence of the landing of the beef abroad. Articles entered for transit through this country must remain in the same condition while passing over such route of transit, 2460.

Order of November 3, 1879, prohibiting the transportation of, from that Dominion *revoked*, revocation to take effect March 1, 1880, 4430.

CATTLE SPICE, (see Eggo's Cattle Spice,) 5370.

CASUALTY.—Damage to merchandise by freezing while being transported in bond, or while in bonded warehouse, is not considered as the result of a casualty within the meaning of section 3984, R. S., 1089.

CAULIFLOWERS preserved in brine, dutiable at 35 per cent. ad valorem, as "pickles," 3755; *overruled*, 5098.

preserved in brine for the purpose of preserving them from decay on the voyage, and used in making pickles, dutiable under the decision of the court in the case of *Wolf vs. Merritt*, at 10 per cent. ad valorem, as "vegetables, n. o. p. f." (170, T. I.,) 5098.

CAUSTIC SODA, adulterated, dutiable at 1½ cents per pound, as assimilating to caustic soda, 4118.

dutiable at 20 per cent. ad valorem, as an unenumerated article, 3940.

in solution, dutiable at 1½ cents per pound, 4066.

Caus containing, are not dutiable, 2424.

CAVALRY TRUMPETS AND BUGLES, of brass, classified as musical instruments, 5217. (See 4453, 4859.)

CAVIARE dutiable at 35 per cent. ad valorem, as assimilating to "prepared fish," (171, T. I.,) 2372.

CEDAR logs from six to sixteen feet long, not manufactured further than having the sides roughly hewn for purposes of transportation, and being the cabinet-wood of that name, free of duty, as "woods * * * cedar * * * and all cabinet-woods, unmanufactured," 1412.

The provision in the free-list for "cedar * * * and all cabinet-woods, unmanufactured," is construed to exempt from duty only such cedar as is fitted or intended for use as a "cabinet-wood," 562, 90.

CEDAR AND BIRCH BARK, manufactures of, to be classified as unenumerated manufactured articles, dutiable at 20 percent., 5469.

CEDAR RIVER, IOWA, not navigable waters of the United States, and vessels plying thereon are not subject to steamboat-inspection laws, 4542.

CEDAR SAWDUST, unless imported for tanning or dyeing purposes, dutiable at 10 per cent. ad valorem, as a raw unmanufactured article, (section 2516, R. S.,) 4899.

CELERY-SEEDS dutiable as "garden-seeds," at 20 per cent. ad valorem, 1757, 1812, 1903. (See 1029.)

CENTENNIAL EXHIBITION, entry of goods for, 2192, 2228, 2247, 2482, 2609, 2618, 2626, 2709, 2717, 2718, 2823, 2900, 2942, 2947, 3004, 2512, 2516, 2524, 2541, 2558.

Regulations relative to importation of books for distribution at, 2788.

Prints for distribution at, 2919.

CERAMICS imported by a private individual for ultimate presentation to a museum of fine arts, cannot be admitted free of duty under the act of June 6, 1878, 3664.

Majolica plates of the renaissance are not entitled to free entry as "antiquities," but are dutiable at 40 per cent. ad valorem, (15, T. I.,) 3110. (See 2934, 3580.)

CEREMONIAL LAMPS, not used for ordinary purposes of illumination, but lighted only as a ceremonial act in the performance of religious services, are dutiable, 4312.

"**CERESIA**," or **FOSSIL WAX**, dutiable at 20 per cent. ad valorem, under the assimilating clause as beeswax, or a manufactured article, n. o. p. f., 2703.

CERTIFICATE, form of, to cancel transportation bond, 2656.

of authenticity of natural mineral-waters to be made after May 15, 1879, by the owners or managers of the springs, and not by the shippers, as heretofore, 3963.
of delivery of foreign merchandise carried from district to district in the import vessel, form of, amended, 3123.

of delivery of immediate-transportation goods amended so as to omit the clause requiring entry at the second port as a condition precedent to the issuance of the certificate, 3566.

on manifest of goods destined in bond to a foreign port must be made by chief officer of the port; fee for making, 20 cents, 3953.

CERTIFICATE, DEBENTURE. (See Certificates, Landing.)

CERTIFICATE OF REGISTRY, bills of sale may be recorded, though they do not recite the, 3945.

CERTIFICATES as to the authority of notaries public, &c. Acknowledgments taken from notaries public, &c., of a power of attorney, bill of sale, &c., intended for record in a custom-house, should be accompanied, when such notaries have no seal or are unknown to the custom-house officers, by a certificate of some competent officer that such notaries have authority to act in such capacity, 2135. of inspection of steamers. Complaints against a steamer for being navigated without inspection will not be sustained by the Department, unless such navigation occurred upon a date subsequent to that stated on the face of the certificate as the date upon which the certificate expires, 5168.

of steamboat inspection should be returned to the collector of the district in which the inspection was made, 2856.

of the registry and enrolment of vessels are valid after the death of the Register of the Treasury who signs them, and a new set need not be issued, 5139.

to the value of currency. As the taking of bonds to produce certificates to the value of currency is not required by law or the regulations of the Department, a liquidation of an entry subsequent to the giving of such bonds, and prior to the production of the certificates, is final and conclusive in the absence of due protest and appeal, 2509.

to invoices, fees for, 1491.

CERTIFICATES, ARTISTS'. (See Artists' Certificates.)

CERTIFICATES, CLEARANCE, of tobacco in bond. Such certificates must be issued as soon as practicable after the clearance of any vessel in which such merchandise shall be exported, 2668.

Upon receipt by the collector of customs at the port from which tobacco is to be exported of the Form "A a," (specified in Internal-Revenue Regulations,) showing that an entry for exportation has been made to the satisfaction of the internal-revenue officers, such collector shall transmit without delay to the proper collector of internal revenue a clearance certificate in due form, provided the customs-inspector's certificate of lading has been received and the export vessel has cleared, 3489.

CERTIFICATES, CONSULAR, of desertions, 2303.

When it appears from the invoice, bill of lading and manifest, or other satisfactory evidence, that merchandise forwarded in bond from one foreign country to another, via the United States, is destined for exportation from the United States when shipped from the foreign country, it is not necessary that the invoice be accompanied by the consular certificate required in other cases, 3083. (See art. 710, Customs Regs., 1874.)

CERTIFICATES, DRAWBACK, should issue from the port where the materials were withdrawn and the duties paid, such port being the "port of importation" within the meaning of article 827 of the General Regulations, 4275.

Payment cannot be made on, after expiration of appropriation, 4237.

CERTIFICATES, LADING., must be made out in triplicate, one of such triplicates to be filed at the port of departure, one to be delivered to the exporter or his agent, and the remaining one to be forwarded by the collector issuing the same to the collector of the port at which the entry for transportation and export was made, 2118.

CERTIFICATES, LANDING.—Collectors of customs at ports where there are no naval officers, will be required to send with their warehouse and bond accounts the landing certificates prescribed by articles 706, 714, and 732, and the affidavits required by articles 740 and 741, Customs Regulations, 1874, upon which export and other bonds have been cancelled, 2910.

covering merchandise exported under internal-revenue laws, regulations relating to, 3826.

Defective. When a landing certificate is defective in that the required oath of master and mate is omitted, and application is made to the Department for cancellation of the export bond on the ground that the omission cannot be supplied, since the whereabouts of the exporting vessel is unknown, collectors will report in connection with each case whether the vessel named in the landing certificate belongs to a regular line of steamers running between their ports and the foreign place of landing, 4187.

Eighteen months is the limit of time fixed by the Commissioner of Internal Revenue, with the approval of the Secretary, for which bonds covering shipments beyond the Cape of Good Hope are to run, 2774.

Extracts from, produced to collectors of customs as a basis for the cancellation of export bonds must be made on blanks in the same form as the landing certificate, showing the different signatures, seals, and statements thereon, and should be a copy thereof so far as the latter may relate to the merchandise mentioned in the bond the cancellation of which is sought. Extracts should have a statement thereon, signed by the collector, showing that it is a true copy, &c., 4298. Such certificates without the affidavits of master and mate before the consul, &c., as required by article 706 of Customs Regulations of 1874, may be accepted where the failure to comply with such regulations is impracticable, provided such affidavits are made before proper officers in the United States, 4679.

Fees for, are prescribed by the President, and are as follows: "Debenture certificate, including oaths of master and mate, when the value of the merchandise in regard to which such certificate is issued does not exceed five hundred dollars, \$2; and for each additional five hundred dollars, or fraction thereof, 50 cents: *Provided*, That in no case shall the fee for one debenture certificate, including the oaths of master and mate or other persons who may be called upon to make the necessary affidavits, be more than \$5," 3094. (Ex. Order, August 8, 1876.)

must verify actual delivery to an owner or consignee abroad, and cannot be considered complete if they represent only a transfer from one carrier to another, unless a common carrier receives the goods as consignee at the place of destination, in which case they will be sufficient, 1967.

of petroleum exported in tin cans. As drawback is allowed only on the cans, their value should be noted in the invoice, with a view to avoid the payment of larger fees for certificates of landing than the regulations require, 3021.

Regulations relative to presentation and acceptance of, by collectors of customs covering merchandise exported under internal-revenue laws, 4029.

The certificate of the foreign revenue officer to the effect that the goods have been duly entered and landed at the foreign custom-house must be presented to the consul of the United States, whenever practicable, before the latter can sign the landing certificate, 3166, 3069.

The consular officer at the foreign port shall state the value of the goods landed. Consular officers will not certify to landing certificates without personal inspection or undoubted proof of their truth. Such proof may consist of the certificate of the chief revenue officer of the port that the merchandise has been landed. Therefore, in all cases where there are such foreign officers who are thus willing to certify, the mere corroborative testimony of the master or mate to the correctness of the statement of the consignee, will not be sufficient authority for the consular officer to give his certificate, 3069, 3019.

When by reason of transhipment at the foreign port the weight of tobacco or snuff exported from the United States cannot be stated by the foreign revenue officer, the evidence of the landing abroad may be transmitted to the Department with the consular report thereon, 3205.

Where a portion of a cargo of exported merchandise is landed at one port of a country and the remainder at another, two landing certificates should be obtained, one from the consular officer of each port, instead of obtaining one certificate from the consul of the last port covering the whole cargo, 2449.

When merchandise exported is obviously for different parties, a separate landing certificate should be presented to the consul by each consignee. When it does not otherwise appear who is the consignee to whom the merchandise is addressed, the party who upon the bill of lading or other documents seems to have full authority to receive the merchandise is entitled to certify the landing of the merchandise, 3997.

CERTIFICATE, MASTER-CARPENTER'S, form of, 3275.

A vessel cannot leave a district to have machinery put in without a master-carpenter's certificate, but the tonnage burden to be certified therein can be given in *gross*, in accordance with the terms of the contract under which the vessel was built, and no previous admeasurement need be required to ascertain the definite tonnage burden. The name of the vessel and place where built must be certified to in the certificate, &c., 3345.

Where application for a license is made for a vessel, and the master-carpenter's certificate to show who built her cannot be obtained, the first owner should make a sworn statement of all the facts concerning such vessel and his inability to procure the master-carpenter's certificate; failing in this, such a statement must be made by the owner applying for license, 4296.

CERTIFICATES, MEDICAL RELIEF, (Marine-Hospital Service,) directions as to the issuing of, 3426, 2832.

CERTIFICATES, MINERAL-WATER. All invoices of so-called natural mineral-water should be accompanied by certificates from the shippers abroad showing that they are in fact natural waters, and specifying the spring or springs which produce the same, 2973. (Amended, see 3963.)

CERTIFICATES OF DELIVERY on withdrawal of merchandise for transportation need not be given to a private party making the entry, 4774.

CERTIFICATES OF DEPOSIT of public money, regulations relative to, 1771. of gold coin, Treasurer and assistant treasurers to issue and collectors to receive, in payment of duties, 3830.

CERTIFICATES OF INSPECTION of merchandise transported in bond from frontier ports for immediate exportation not required in duplicate, 4759.

to be returned to the collector of the district where the inspection is made, 4359.

CERTIFICATES OF PAYMENT OF TONNAGE TAX, directions as to surrender of, 1801.

Certified copies of, to be made on blanks in book form furnished by the Department. Original certificates not to be made on such blanks. Stubs of such blank books to be returned to Commissioner of Customs, 3444.

CERTIFICATION of invoice declarations, 3901. (See Invoice Declarations.)

CERTIFICATION OF INVOICES.--Collectors should reject all invoices known by them to have been certified by consuls other than those nearest the place of shipment, and take a bond for the production of invoices properly signed, 3200.

Consuls will not certify to invoices covering merchandise which is to be forwarded in different lots, from time to time, at the convenience of the shipper. Importations to be made by different cars or different trains on the same road, however, even on different days, may be comprised in one invoice, but only where the shipper is unable to procure transportation of all the goods embraced in one consignment in the same train or car; and it must appear to the satisfaction of the consul that the entire consignment is to be shipped at or about the same time, within reasonable limitations, and as soon as facilities for transportation can be secured, 3310.

Duties found due on liquidation upon an invoice advanced by the shipper, under the arbitrary dictation of a consul as a condition precedent to his certifying the same, may be paid under written protest for the purpose of saving any legal rights, 405.

Invoices of goods shipped from one foreign place to another, and repacked and shipped from the latter place, may be certified to by the consul at the latter place if unpacked and repacked there, 3120. (See 2750.)

must be done by the consular officer in the district whence the merchandise is shipped to the United States, and no exception can be made in the case of invoices of iron ore mined in Algiers, the owners of the mines residing in England and France, and the parties mining and shipping the ore having no knowledge of its value, 4243.

not necessarily to be done by the consul nearest to the place of shipment in geographical distance, but may be done by the consul nearest to the place of shipment *on the route which the vessels carrying the goods covered by the invoices may take*, 4177.

The law requiring certification of invoices does not distinguish between governments and countries, and invoices certified at Dresden of goods purchased in adjacent districts in Bohemia may be accepted by collectors, 3059.

The requirement of the laws and regulations to the effect that invoices and importations from countries in which there are consular officers must, before shipment of the merchandise, be produced to and authenticated by the United States consular officer nearest the place of shipment for the United States, is construed to require such authentication by the officer nearest the place where the merchandise has been manufactured, finished, or finally prepared for exportation, 3059.

When goods were shipped from France to England, and thence to the United States, and it did not appear from the invoice, ships' manifest, or otherwise,

that at the time of the shipment from France they were destined for the United States, and they are landed at some port in England, bulk being broken or the packages opened, repacked, and finally shipped to the United States, the importation must be considered as from England, and invoices representing the wholesale market value of the goods in that country may be presented by the proper parties to the United States consul at such last port of shipment for certification, 2750.

CERTIFIED INVOICES to be forwarded to Fifth Auditor, instructions regarding, 5203.

CERTIFIED MANIFESTS of sealed cars laden with merchandise from foreign contiguous territory, fees for receiving, to be taken at port of destination per manifest. Such fees inure to the benefit of surveyor of customs, 3884.

CERTIFIED STATEMENTS for refund of duties. When duties have once been liquidated and paid, no refund of any portion of such duties decided by this Department *on appeal* to have been exacted in excess of the amount imposed by law, shall be made, except upon certified statement forwarded to the Department for examination and settlement by the accounting officers, according to the usual course of procedure, 2715.

for refund of excess of duties should be made in the name of the person originally making entry, 3678.

CERULEINE, a coloring-matter used by printers and dyers in printing and coloring textile fabrics, dutiable under the provision in section 2499, R. S., for "aniline dyes and colors, by whatever name known," at 50 cents per pound and 35 per cent. ad valorem, 5113.

CHALK, prepared, dutiable at 25 per cent. ad valorem, as chalk, n. o. p. f., (22, T. I.,) and *not* as a medicinal preparation, 3129. (See decision of Nov. 1, 1866.)

CHAMPAGNE.—Allowance for freezing may be made if it is well established in the manner required by the regulation that it was damaged by freezing during the voyage of importation, 5255.

Bottles containing, are dutiable at 3 cents each, 1976, 1490.

CHANDELIERS, brass and glass, imported with the brass portions, packed and invoiced separately from the glass parts, are dutiable upon the glass portions at 40 per cent., as "manufactures of glass," and upon the brass parts at 35 per cent. ad valorem, as "manufactures of brass," 3347, 3319.

CHANGE OF NAME.—Small yachts, which are not required to be documented, may have their names changed at pleasure, but inspection certificates issued to such *steam*-yachts changing their names become invalid after the change, and new ones should be issued, or the new name should be indorsed on the old certificate, 4021.

CHANGES in catalogue of customs books and blanks, 5388.

CHAPPAPOTE, or **MEXICAN ASPHALTUM**, classified as asphaltum, at 25 per cent. ad valorem, (274, T. I.,) 4867.

CHARGES. (See, generally, 2996, 2035; also, Dutiable Value; Commissions; Royalty; Additional Duty.)

An item in an invoice of "packing charges, £20 7s.," covered thirty-seven cases of a uniform character. The collector was directed to ascertain the cost of each case by computation. The provision of section 2907, R. S., requiring charges

of a general character to be distributed *pro rata* among all parts of a general invoice, not applicable to this case, 4737.

Distribution of. Charges, commissions, &c., should be distributed *pro rata* on the different packages in invoices according to value, in accordance with the concluding sentence of section 2907, R. S., 3388.

for cording and sealing machinery at mill to be borne by the importer, 5110.
for packing, (see Machinery,) 5399.

for storage, dunnage, and ventilation on an importation of fruit were held not to be dutiable, having been incurred after the fruit was placed on board the importing vessel, 1601.

for weighing, (see Weighing Fees,) 5385.

for weighing, gauging, and measuring. Charges, where fees for such services are not established by law, limited to actual expenses incurred, and these will be collected only when it is required to ascertain the dutiable weight or quantity at the cost of the owner, agent, or consignee, under section 2920, R. S., 5490.

Importers cannot appeal to reappraisers in the case of an addition by the appraiser for charges. The remedy of the importers in such cases is by protest and appeal to the Department, in the manner specified in section 2931, R. S., 3051; *contra*, 3018.

incurred after shipment, and during the voyage of importation, are not dutiable, 3529.

The cost of telegrams, which may have been incurred in the purchase and shipment of imported merchandise, is not an element of dutiable value, 753.

Where entry is made of merchandise on a *pro forma* invoice, which omits to specify charges, and bond is given for the production of a consular invoice, and the merchandise is advanced 10 per cent. on its entered value by the appraiser's making an addition for the charges thus omitted, the additional duty assessed cannot be remitted, for the reason that the consular invoice subsequently produced does not specify the charges, 3978.

Where goods were shipped at Hamburg, and seized and detained at Hull, England, for an alleged violation of a British trade-mark, which rendered it necessary, after their relief, to send them back to Hamburg for reshipment, these extraordinary charges were held not to be dutiable, 2546.

CHARGES, DUTIABLE.—All costs of transportation to the vessel in which shipment is made to the United States are dutiable charges, (section 2904, R. S.,) 2012, 2015, 2539

An item specified in the invoice and included in the entry for "interest on draft in settlement" is not an element of the dutiable value of the goods, 1830.

Bill brokerage is not a dutiable charge, 738.

Commissions should be computed upon the gross value, *including charges*, of imported merchandise, for the purpose of assessing duty thereon, 3036. (Warren *et al. vs. Peaslee*, 2 Curtis, 231.)

Customary shipping charges at place of shipment for conveying goods from manufactory to the vessel must be added to invoice value when such charges are not specified in the invoice, and the invoice does not state that the goods were "free on board," or that the price specified includes charges, and the regular duties should be assessed thereon and 100 per cent. additional, under section 14 of the act of June 22, 1874, 3550, 3298.

Expenses incurred by dealers purchasing horses in Canada in employing men to assist them, and for the horses' board and for hotel-bills, &c., are not considered dutiable charges, 4162.

It being the practice of merchants in the district about Sonneberg, Germany, to sell their goods free of all costs and charges, except for inland freight and shipping charges, the value of these excepted charges should be separately given in the invoices, 4305.

Marine insurance is not a dutiable charge, 2794, 1854.

The actual market value of wool at the last port of shipment to the United States is to be ascertained, and charges for transportation, &c., incurred prior to its arrival at such port are not to be added to the invoice value, for purpose of fixing the rate of duty, 4121. (See 1 Blatch., C. C. Reps., p. 346.)

The consular fee for certifying to invoices is not a dutiable charge, (145,) nor are other charges connected with such certification, 2814.

to be included under sections 2907 and 2908, R. S., in the dutiable value of imported goods, are to be included in the dutiable value of wool, but excluded in ascertaining the *rate of duty* thereon, 3449, 3300.

The cost of jars containing preserves is not a dutiable charge, but as a part of the cost of the goods, 4333.

The cost of a tank placed on vessel for holding telegraph cable, held to be part of dutiable value of the merchandise. The tank was not a permanent fitting, or dunnage in any sense, 4860.

When a part of an invoice is forwarded in bond, and duties are paid at some port other than the port of entry, charges on such part should be added in proportion to the charges on the whole invoice, 4005.

When goods are shipped from one port to another *via* a third port, the ocean freight accruing after the departure of the vessel from the first port is not a proper dutiable charge, 4125. (See 1 Blatch., C. C. Reps., p. 346.)

When the invoice by which entry is made does not contain a specification of the charges, or does not state that the invoice price includes all such charges, the collector may accept, within ten days after liquidation of the entry, a corrected invoice giving the charges, and the entry will be readjusted accordingly. When the corrected invoice is not received within the said ten days, the Department will permit a readjustment, if protest and appeal are filed, and the corrected invoice is received within ninety days, 4163.

CHARGES, INVOICE.—Charges incurred for transportation of merchandise across country from the Black to the Baltic Sea for shipment to the United States, the Black Sea being closed by blockade, are dutiable charges, 3315.

Consular officers should not content themselves with marking an invoice "free on board," but, where it is practicable, should have charges specified in the invoice. Where it is impracticable to do this, a declaration that the invoice price includes charges will be satisfactory, 4195, 3298.

Duties, regular and additional, should be assessed in cases in which the invoice presented does not specify such charges or explicitly state that the invoice price includes them, 4617.

to be added to invoice value if not separately set forth in the invoice, 3861. (See 3735.)

When goods are invoiced as f. o. b.—*i. e.*, free on board—such statement is to be construed as covering all charges, *including charges for packages, &c.*, incurred up to the time of placing the goods on shipboard, 4096.

When goods were shipped from Europe for delivery to the consignees free of all duties, charges, and expenses at New York, which were to be paid by the shippers in Europe, and an item of 40 per cent. was added in the invoice for such duties and charges, upon which duties were sought to be assessed, *held*, that the item in question was not an element of dutiable value, 2689.

CHARLESTON HARBOR, S. C., arc of visibility of light at, increased, 1465.

CHARLOTTE, N. Y., designated a port from which imported merchandise may be shipped in bond, 5440.

CHARMS, bone, containing small photographs on glass, dutiable as “articles * * * of which glass shall be a component part,” at 40 per cent. ad valorem, 2803.

small compasses of metal and glass, dutiable at 40 per cent. ad valorem, as “articles * * * of which glass shall be a component part,” 2905.

CHATELAINES made of brass or iron, intended to be attached to ladies’ belts, dutiable as “jewelry,” 1624. (See 3169, 2702.)

CHATTANOOGA, TENN., made a port of entry by act of February 28, 1881, 4789.

CHEBOYGAN, MICH., made a port of delivery, in place of Duncan City, 2879. (See 2826.)

CHECKS, duplicate, regulations relative to the issuing of, 2701, 1015, 1040. (See, generally, 986.)

Lost Treasury, regulations relative to duplication of, 3392.
Transfer, 1413.

CHE-FOO TAEI, value of, to be estimated upon the basis of the “Shanghai tael,” at \$1.35, 3852.

CHEESE which has undergone no further process of manufacture than that of being grated or reduced to a powder, held dutiable as cheese, at 4 cents per pound, 1727.

CHEESE-BOX MATERIALS are dutiable at 35 percent. ad valorem, as “manufactures of wood, n. o. p. f.,” 2307.

CHEMICALS consisting of various kinds of acids, salts, &c., imported solely for the use of a college for scientific purposes, are free of duty, as “philosophical and scientific preparations,” 1670, 2802.

CHERRY-JUICE containing alcohol to the amount of only 15 per cent. of the value, such alcohol being mixed therein simply to prevent fermentation, dutiable as “fruit-juice,” at 25 per cent. ad valorem, 3672.

If such merchandise is commercially known as “fruit-juice,” it is dutiable as such, at 25 per cent. ad valorem, irrespective of the amount of alcohol it may contain, (361, T. I.,) 5326.

CHESTNUT, extract of, dutiable at 10 per cent. ad valorem, as “other dye-woods, extracts and decoctions,” (440, T. I.,) 3412.

CHESTNUT FLOUR dutiable at 3 cents per pound and 20 per cent. ad valorem, as “starch, made of rice or any other material,” (507, T. I.,) 3385.

CHIAN TURPENTINE, a resinous or oleo-resinous substance obtained by making incisions in the bark of the tree, and imported in the same condition as

when taken from the tree, is entitled to entry under the provisions of the free list for "resins, crude, n. o. p. f." (811, T. I.,) 5114. (See 4701.)

or oleo-resin, used internally as a specific in cases of cancer, dutiable at 40 per cent., under the provision for "medicinal preparations, n. o. p. f." (412, T. I.,) 4701.

CHICORY-ROOT, burnt, ground, and put up in paper packages, dutiable at 1 cent per pound, as "chicory-root, ground or unground," 4358, 1334; *contra*, 2809, 2263, 1509. (See 15 Op. Att'y-Gen., 491; *Arthnr vs. Herold*, 10 Otto, 75.)

CHIEF CLERK OF THE TREASURY DEPARTMENT, unofficial postage stamps to be issued to, for payment of postage on foreign mail matter, 3899.

CHIEF VALUE, meaning of, in the tariff laws: "greater than either of the other materials, and not greater than their aggregate;" so that in articles composed of silk, glass, brass, and leather, for instance, where the silk is greater in value than either of the other materials, the goods have silk as a component material of chief value within the meaning of the law as thus construed, (Opinion of Attorney-General, April 22, 1882,) 5207.

CHILI.—No export duty is levied in Chili on the exportation of carpet-wools, 2935.

Vessels of, liable to a tonnage-tax of 50 cents per ton, 3988; *modified*, 4576.

Vessels of, liable to pay only the ordinary tonnage-tax of 30 cents per ton, 4576.

CHILLED-IRON SHOE-SLIDES dutiable as "manufactures of iron, n. o. p. f.," at 35 per cent. ad valorem, 4470.

CHIMNEYS. (See Lamp-Chimneys.)

CHINA, consular officers in, to exercise vigilance in preventing the verification of invoices not exhibiting charges provided for by law, or the true value of the merchandise to which such invoices refer, 2753.

decorated for use in jewelry, (see Jewelry,) 4971.

CHINA, PAINTINGS ON, being original paintings and works of art, duly executed by hand by a professional artist in Dresden, who made a specialty of painting family portraits on porcelain, dutiable at 10 per cent. ad valorem, as "paintings, n. o. p. f." 3588; *contra*, 3494.

dutiable as "china * * * gilded, ornamented, or decorated in any manner," at 50 per cent. ad valorem, 3446, 2645, 2504.

CHINA OR EARTHEN WARE PLAQUES, painted by hand, (see Plaques,) 4563.

CHINA FIGURES, (see Dolls,) 4988.

Small, intended as playthings for children, dutiable at 35 per cent. ad valorem, as "dolls," and *not* as "toys," 4231.

CHINA-GRASS NOILS dutiable at 35 per cent. ad valorem, as "other articles composed of grass," 3470.

CHINA-GRASS THREAD wound on spools, dutiable at 35 per cent. ad valorem, as "other articles composed of grass," 3621.

CHINA-GRASS YARN dutiable at 35 per cent. ad valorem, as "other articles composed of grass," 2133.

"**CHINA-STONE**," resembling china-clay (kaoline) in its general character and in the uses to which it is applied, is dutiable as such at \$5 per ton, (section 2499, R. S., and 19, T. I.,) 5367.

CHINA-WARE, fire-proof, glazed with brown glaze, not entitled to entry as "plain white," but liable to duty at 50 per cent. ad valorem, as "ornamented or decorated china-ware, (15, T. I.,) 5035.

CHINCHARDS in oil, in exact imitation of sardines, in quarter boxes and branded "sardines a l' huile," were held to be properly classified as "sardines, preserved in oil or otherwise," 1382.

CHINCHONIDIA, sulphate of, dutiable at 40 per cent. ad valorem, as a medicinal preparation n. o. p. f., (412 T. I.,) 4011, 4161.

CHINESE camels'-hair neils imported into England, and thereto cleaned and exported to the United States, are subject to the discriminating duty of 10 per cent. imposed on products of countries east of the Cape of Good Hope imported from countries west thereof, 3796.

invoices, oaths to. If consuls of the United States in China or Japan shall be satisfied that in any case it is not practicable to take oaths to invoices, (the Japanese having no form of oath, and the Chinese oath being too complicated to administer,) they may proceed without the oath, as in cases where none are required, and leave the question as regards an oath to be disposed of by the proper authorities in the United States, 2628.

CHINESE IMMIGRANTS under act of May 6, 1882. (1.) Master of vessel must judge in first instance of validity of papers presented. (2.) Collector at port of arrival verifies manifest. (3.) The form of certificate from Chinese Government must follow language of section 6. (4.) The term "laborer" may include a woman; the wife takes the condition of her husband. (5.) A servant is a laborer. (6.) Chinese laborer in United States at time of treaty, who departed without certificate, entitled to return only on certificate required by statute, 5313. Since held that if he departed before passage of act he is entitled to return on satisfactory evidence that he resided here at the time of treaty, (see Opinion of Acting Secretary French of October 25, 1882.)

CHINESE LABORERS.—Directions for carrying out the provisions of the act of May 6, 1882, 5231.

residing in the United States at the date of the confirmation of the treaty of 1880, have a right to return at pleasure, and, if they left the country before the passage of the act of 1882, cannot be required to produce the statute certificate; the collector must have such proof as shall satisfy him. The certificate of Chinese consulate in this country may be taken as *prima facie* evidence of residence here, 5446.

CHINESE MEDICINE-CASES.—Entry allowed only on specification of particulars, and duties should be assessed upon the various articles as properly classified, 4616.

CHINESE MERCHANTS.—The act of May 6, 1882, does not require the certificate of the Chinese Government from merchants and others not laborers domiciled out of China when the act of Congress was passed, and coming from the foreign jurisdiction. Proof of the occupation of such persons may be made by parol, 5406.

CHINESE TAEL valued at \$1.21 $\frac{1}{2}$, 4864.

CHINESE TRAVELLERS going by railroad from one part of the United States to another on a through ticket, part of the journey being through Canada, may properly be admitted, on presentation of such through ticket to an officer of the customs at the point where he again enters the United States, without being required to produce the statutory certificate, 5422.

CHINESE VESSELS.—Discriminating duties suspended and discontinued on vessels and merchandise imported therein from China or any other foreign country, (section 2502, R. S.,) 4746.

CHINESE WINE dutiable as "distilled spirits," 1987. (See decision of Oct. 17, 1867.)

"**CHINOIDINE**," a precipitated extract of Peruvian bark, used as a substitute for quinine, dutiable at 40 per cent. ad valorem, as a medicinal preparation, n. o. p. f., 2603.

CHLORAL HYDRATE dutiable as a medicinal preparation, n. o. p. f., 698, 1962.

CHLORATE OF BARYTES dutiable at 20 per cent. ad valorem, either as a chemical salt or an unenumerated manufactured article, 2117.

CHLORATE OF SODA dutiable at 40 per cent. ad valorem, as "medicinal preparations, n. o. p. f.," 4109.

CHLORIDE OF ZINC is not in any sense an acid used for chemical or manufacturing purposes, but is intended for use as a medicine, and dutiable as an unenumerated manufactured article, at 20 per cent. ad valorem, 4440, 4526.

CHLOBARIUM dutiable as a chemical preparation, n. o. p. f., 763; *contra*, 581.

CHOCOLATE confectionery dutiable at 5 cents per pound, as "chocolate," and is not dutiable as "confectionery," 3569; *contra*, 383, 2697.

Preparations of cocoa which contain, to any appreciable degree, cocoa butter, should be classified as "chocolate," and pay duty at 5 cents per pound, 3403.

CHOLERA, notification of the existence of, at Buenos Ayres, 1786.

CHROMOGRAPHS, consisting of a composition of glue, glycerine, and barytes in flat zinc frames, dutiable under provision in section 2499, R. S., for "all articles manufactured from two or more materials," at highest duty imposed on any of its component parts; in this case, 35 per cent. ad valorem, 4442.

CHROMO-LITHOGRAPHS, embossed, or which have undergone a process of manufacture beyond the mere printing or stamping from the plates, dutiable at 35 per cent., as "manufactures of paper," 3061, 2950, 3941. (See 4221.)

not embossed, which have not undergone a process of manufacture beyond the printing or stamping from the plates, dutiable at 25 per cent. ad valorem, as "printed matter," 3341, 3052; *contra*, 3706, 3031, 2950, 3100, 3140, 1898. (See Arthur vs. Moller, 7 Otto, 1365.)

CHRONOMETER CASES imported separately from the chronometers dutiable at 35 per cent. ad valorem, as "manufactures of cedar-wood, granadilla, ebony, mahogany, rosewood, and satinwood," (227, T. I.,) 3180. (See 2427; also, decision of Aug. 3, 1858.)

CHRYSAMIC ACID, a manufactured or prepared article, not possessing the properties characterizing acids, is dutiable at 20 per cent., as a non-enumerated manufactured article, 5147.

CHRYSOIDINE dutiable at 50 cents per pound and 35 per cent. ad valorem, as "aniline dyes and colors," 3927.

CHURCH-BELLS are dutiable according to the materials of which they are composed, 2532, 1704.

CHURCH-FIGURES composed of wood and gilding, or wax, imported by religious societies, are dutiable, 2615, 2784, 2805, 2956, 2385; otherwise, if entitled . . . to rank as statuary, 2019.

CHURCH-WINDOWS, painted glass, dutiable at 10 per cent. ad valorem, as "paintings, n. o. p. f.," (430, T. I.,) if entitled to rank as works of art; if not ranking as works of art, dutiable at 40 per cent. ad valorem, as "paintings on glass," (34, T. I.,) 3142, 3369, 2038, 1996; *contra*, 2232. (See 551; also, decisions of Aug. 20, 1860, and Mar. 29, 1859.)

CIGAR-CASES, the parts and materials of, prepared and ready to be put together, dutiable as "smokers' articles," at 75 per cent. ad valorem, 2667.

CIGARETTE-PAPER dutiable at 35 per cent., as "other papers, n. o. p. f." and not as "smokers' articles," 1799; *contra*, 1732.

CIGARETTES, allowance for tax on the paper tips or mouth-pieces of, cannot be made, 2607.

Asthma, intended to be used medicinally, but not being proprietary or prepared according to any private formula or secret art, held dutiable as "medicinal preparations, n. o. p. f." 1646.

Medicinal, dutiable as a proprietary medicine, (479, T. I.,) at 50 per cent. ad valorem, 3080.

Regulations relative to the stamping, branding, &c., of imported, 3939.

CIGARETTE-STAMPS may be cancelled by the use of a stencil-plate containing a fac-simile of the autograph of the inspector or other officer who makes the examination of, and affixes the stamps to, the cigarettes, 4120.

CIGAR-LIGHTERS, mechanical, being a small machine consisting of a cotton fuse and a flint and steel operated by a mechanical combination of wheels and springs, dutiable at 75 per cent. ad valorem, as "smokers' articles," (466, T. I.,) 3067.

CIGARS.—A reasonable quantity of cigars may be entered on manifest as sea-stores, 331.

brought into the United States in transit for foreign countries, may be forwarded to their destination, although in quantity less than that prescribed by law for a single package imported, 2174, 588.

Damage allowance on. Each box should be examined before allowing damage thereon, and great caution should be exercised in accepting proof that damage was incurred during the voyage of importation instead of before or after that time. If the boxes are tight, and there is no appearance of their having been in contact with water, the presumption will be that any damage to the cigars resulted from the condition in which they were packed, and in such case, under article 500, Customs Regulations, 1874, no allowance can be made, 2599, 3134.

Domestic, reimported, must be stamped. Collectors should affix stamps to cigars properly packed, and write across the face the words "American goods reimported," and the initials of the proper officer of the customs, 5055. (See Department's letter, Sept. 10, 1878.)

No allowance for increase of weight by moisture can be made, 850.

The requirement of section 2804, R. S., that no entry of any imported cigars shall be allowed of a less quantity than three thousand in a *package*, is not satisfied by tying together enough boxes containing one hundred cigars each to make the requisite three thousand cigars, with a piece of twine, in such manner that one or more boxes in the "package" can be removed without untying the cord. Cigars so imported should not be admitted to entry, 3141.

Weight of. The cigars in each case should be unpacked and assorted according to the different quantities, brands, sizes, &c., as described in the invoice. The cigars in at least two boxes of each ten of a kind, or quantity less than ten, should be counted and weighed, and the net weight of each box noted, 265.

CIGAR-STAMPS, customs, penalty for counterfeiting, 1694.

CIGAR-STANDS, ornamental, having a small music-box at the base, and intended as table ornaments, are not dutiable as "smokers' articles." Where steel

is a component part of such stands, they should be assessed with duty at 45 per cent. ad valorem, as "manufactures of which steel is a component part," (91, T. I.,) 2746.

CINCTURES imported by religious societies for their own use, and not for sale or distribution, free of duty, as "regalia," 2617.

CINNAMON CHIPS, 983, 725.

CITIZENSHIP. - A person having taken out first papers towards American citizenship would not be considered, under the navigation laws, a citizen until the act of naturalization was complete, 1085.

Master of English vessel must serve three years on board an American merchant vessel subsequent to his declaration of intention to become a citizen, before he can be recognized as a citizen on such vessel, 5181.

CITRATE OF MAGNESIA, imitations of, which, though possessing some simple medical properties, are used as a summer beverage, and not as a medicine, dutiable at 20 per cent. ad valorem, as a manufactured article, u. o. p. f., 2682, 722.

CLAPBOARDS.—Four thousand lineal feet constitute a "thousand" of clapboards, 1265.

CLASSIFICATION.—A general provision cannot control the rate of duty upon an article upon which a rate of duty is specifically imposed, or which is specifically exempted from duty, 2168, 2234, 1013.

Errors in. When the appraiser at a port to which merchandise is transported in bond is of opinion that the classification of the merchandise made at the port of importation is erroneous, if the case involves clerical errors he should report it to the proper customs officer at the port from whence the merchandise was transported, and if the latter declines to correct the transportation entry, the case should be reported to the Department. When there is a real difference of opinion between the two officers as to classification, the case should be reported to the Department, 3518.

for duty. The law imposes duty on imported merchandise in the condition in which it is at the time of importation, and, therefore, importers will not be allowed to break up or melt articles after importation, so as to fit them for remanufacture only, and thus render them liable to a lower rate of duty than would otherwise accrue, 3748.

of cotton fabrics. Decision 4285 modified, 4558; overruled, 5392.

of imports entered for consumption, changes made for returns to the Bureau of Statistics, 5318.

of silver coin. Importers of silver coin are required to designate in their entries hereafter what portion of such coin is in trade-dollars, what portion in fractional coin of the United States, and what portion in foreign coin. Collectors will make returns of such information to the Bureau of Statistics, 4045.

CLAY, prepared, bearing a close resemblance to French chalk, and used for the same purposes as that article, made into small pieces about an inch in diameter, of different colors, dutiable at 20 per cent. ad valorem, either by assimilation to French chalk or as an unenumerated manufactured article, 1389.

CLAY PIPES, colored and varnished, with India-rubber bands at the mouth-piece, dutiable as "other smoking-pipes," at \$1.50 per gross and 75 per cent. ad valorem, 2070. (See decision of Oct. 19, 1864.)

having a small piece of quill on the mouth-piece, or having a small turkey-bone stem joined to the bowl by means of a quill, not common clay pipes, but dutiable at \$1.50 a gross and 75 per cent. ad valorem, as "smoking-pipes, and pipe-bowls, not otherwise provided for," 4174.

made of a superior quality of clay, glazed and colored, with bowls representing grotesque and faucey figures, dutiable at \$1.50 per gross and 75 per cent. ad valorem, as "all other tobacco-smoking pipes * * * n. o. p. f." (467, T. I.,) 3073, 3384.

CLAY-STONE dutiable as a mineral and bituminous substance in a *crude* state, n. o. p. f., (414, T. I.,) 1055.

CLEARANCE cannot be refused a vessel because shippers fail to specify in their export manifests of grain shipped in bags, the marks and numbers on the bags, 3634.

of American vessels on the northern frontiers, regulations relative to, (see Vessels,) 2858, 2870, 1004, 5311.

of coastwise vessels. (See, generally, 2333.)

of foreign vessels *via* an American port. The clearance of a foreign vessel from one port of the United States to another to discharge cargo is expressly permitted by section 4347, R. S., and the practice at some ports has been to allow such clearances when a vessel does not transport merchandise of domestic production, or which has paid duty, to be unladen and delivered at a port in the United States. A foreign vessel may proceed from port to port in this country to discharge an imported cargo, or to make up a cargo for export, but she cannot take on cargo at one port to be delivered at another, 2853.

of foreign vessels coastwise. Foreign vessels proceeding from port to port on the sea-coast to discharge foreign cargo destined to different ports of the United States, must proceed, in all cases, in accordance with the provisions of sections 2779 to 2784, R. S. The master must execute a bond and file manifests of the cargo remaining on board said vessel, and upon doing so the collector of customs will issue to him a certified copy of his report and manifest and a permit to proceed to his next port of destination, which in all cases must be a port of entry. The fee for taking this bond is 40 cents, and the fee for certifying manifests and issuing permits is \$2. Foreign vessels in ballast, or partly laden with foreign cargo not to be unladen in the United States, or partly laden with domestic cargo for exportation, may proceed from one port of entry to another on the sea-coast, in order to take on or complete cargo for exportation, in accordance with the provisions of sections 4367 to 4369, R. S. The master of such vessel must file duplicate manifests with the collector of customs and obtain a permit to proceed to his next port of destination. The fee for receiving the manifest and issuing this permit is \$2. All foreign vessels arriving at one port in the United States from another are required to deliver manifests and permits to collectors of customs at ports of arrival. All foreign vessels departing from an American port direct to a foreign port must file manifests and obtain clearance in accordance with section 4179, R. S. The fee for this service is set forth in section 2654, R. S., and is determined by the tonnage of the vessel, 3815.

of foreign vessel for foreign port *via* domestic port not allowed, 5030. (See Foreign Vessels.)

of vessels engaged in the coasting trade, regulations relative to, 2647.

of vessels may be refused pending legal determination as to liability of owner or master to fine, 4782, 4847.

outward. Section 4206, R. S., requires collectors to have evidence produced to them of the payment of all legal fees which have accrued in the port on a vessel before granting a clearance. Receipts should be required by the collector. Failing in the production of which, where it is a matter of convenience to all parties concerned, payment of the fees may be made to him, 2795, 830.

Steam-vessels bound from a domestic port to a foreign one must enter and clear when they put into a domestic port for coal. Need *not* enter and clear when putting in for coal, if bound from one foreign port to another, if they leave port within forty-eight hours from arrival, but a manifest of the coal taken must be filed, 4107.

The manifests of vessels departing for foreign ports *via* a domestic port should not be attached to the consular certificates of clearance, in order that the manifest may be retained by the collector at the domestic port, without also taking the clearance. When they are so attached, collectors may be instructed to receive sworn copies of the manifest in place of the original, 3652.

Vessels engaged in trade between the United States and the British North American Possessions, or the West India Islands, or the Republic of Mexico, are entitled to clearance without submitting proof that their crews have been shipped before a shipping commissioner; crew-lists must, however, be deposited with collectors in such cases, 2601, 1941.

Vessels going from one port to another in the same district on the northern frontier are not required to clear; but if they do clear and receive a certified manifest, a fee of 20 cents accrues, 4299.

CLEARANCE CERTIFICATES. (See Certificates.)

CLERGYMEN, the ordinary dress of, is not embraced in the term "regalia," 2791.

CLERICAL ERRORS. (See Errors.)

CLEVELAND, OHIO, a fixed, white light will be exhibited at, 1395.

CLOAKS, silk, fur-lined, will be classified for duty according to the relative value of the silk as compared with the skins with which they are lined. If the silk be the component material of chief value, such garments will be dutiable at 60 per cent. ad valorem; but if not, the article may be admitted to duty at 35 per cent. ad valorem, as a manufacture in part of fur, 2463.

CLOCKS, 935.

are "machinery" within the meaning of section 2511, R. S., admitting to free entry "machinery for repair," 2440.

dutiable as such, irrespective of the materials of which they are made, or the value of the design, 4160.

Side ornaments (vases, candelabra, &c.) for clocks, but not attached to them, cannot be properly classified as parts of clocks, 1487.

CLOCK-SPRINGS made wholly of imported steel and exported, a wastage of 13 per cent. of the weight of the exported springs will be allowed on, 3420.

CLOCK-SPRING STEEL in sheets or strips 1 $\frac{1}{2}$ inches wide is further advanced than "steel in sheets," having been annealed, tempered, and finished on the surface after having been rolled, and is dutiable at 45 per cent. ad valorem, under the provision for "all manufacturers of steel, n. o. p. f," 5253.

CLOTH.—The weight of boards upon which cloths are rolled should be deducted in ascertaining the dutiable weight of such cloth, 3024.

CLOTHING, &c., for colored refugees entitled to free entry under provisions of act of March 5, 1880, 4446. (Act March 5, 1880, *extended*, 5389.)

COAL, culm of, which can be passed through a half-inch screen, *with longitudinal bars only*, dutiable at 40 cents per ton of 28 bushels, 3952, 1215, 604, 667; *contra*, 2363.

forming part of cargo, cannot be retained on the vessel as ship's stores, free of duty. Section 2798, R. S., does not apply, 4935.

Culm of, no precise rule as to how much of a cargo of, shall be screened. Enough should be screened to convince the collector that the article is, or is not, culm of coal, 4044, 2363.

Weighing of imported, may be done upon either platform or railroad scales upon application of importer; provided that the expense of weighing shall not be increased, and that the weighing is done under the direct supervision of a United States weigher, on scales tested by him at each weighing, with United States standard weights, 3936.

COAL-BARGES are exempt from admeasurement and enrolment, (1) if destined to be broken up and sold at the end of a trip, (3095, 3113;) (2) if partially employed on the internal waters of a state—that is, if engaged *in part* in navigation upon what are not technically called "waters of the United States;" or, (3) if of less than five tons burden, 3890.

known as *square barges* employed in carrying coal to market, and which generally return from a trip down the river without cargo, should be enrolled if destined to return, or if in fact they do return, with or without cargo; but enrolment need not be made until it appears by their return from a trip that they are destined to be regularly employed in trade, 3113.

COASTING TRADE, Canadian, promulgation of act of Canadian Parliament relative to Canadian coasting trade, 1804.

Registered vessels engaging in, regulations as to entry and clearance of, 4498.

Regulations relative to clearance of vessels engaged in, 2647. (See 4498.)

The carrying trade between the Isthmus of Darien and New York is regarded as *substantially constituting* a part of the coasting trade of the United States, 826.

The transportation, as a business, of materials taken from a wreck in the waters of the United States would seem to be carrying on the coastwise trade, in which a foreign vessel cannot be employed in any manner, 1476.

The two months mentioned in section 2513, R. S., should be computed by including the date of clearance in the coasting trade, and that of the subsequent entry, 4407.

Vessels trading between two or more ports in their home districts, are required by the Regulations of the Treasury Department to be provided with manifests, but no penalty attaches in such case for not having them, 2948. (See 256, 906.)

Vessels of the United States in the repair of which foreign materials withdrawn from warehouse have been used, are entitled to the same privileges as vessels in the original construction of which such material was used, (section 2513, R. S.,) and they may engage in the coastwise trade, provided they are not so engaged more than two months in the year, 3372.

COASTING VESSELS are all required to be provided with a manifest, 906.

The penalty for not having manifests, prescribed by section 4360, R. S., is not incurred until the vessel arrives in the district for which she is destined, 3090.

COBALT CRYSTALS dutiable at 20 per cent. ad valorem, as "mineral substances in a crude state, n. o. p. f." (414, T. I.,) 3168, 2945.

COCHINEAL LAKE dutiable at 3½ per cent. ad valorem, 4323.

COCOA, ground or powdered, made up in the form known as "chocolate," dutiable at 5 cents per pound, if not mixed with sugar, 1989.

Those preparations of cocoa which do not contain to any appreciable degree the cocoa butter, whether they contain sugar or not, shall be classified as "cocoa," and pay 2 cents per pound. Preparations of cocoa which do contain to any appreciable degree the cocoa butter should be classified as "chocolate," and pay duty at 5 cents per pound, 3403.

COCOA BUTTER dutiable at 20 per cent. ad valorem, as a manufactured article, n. o. p. f., 2506.

COCOA, EPP'S, classified as "cocoa," *not* as "chocolate," (322, T. I.,) 4841.

COCOA FIBRE, not further manufactured than to fit it for shipment, free of duty, 2780.

COCOA MATTING, 1050.

COCOANUT-OIL SOAP, 2031, 2434.

COD-LIVER OIL, when fitted for medicinal use, dutiable as a medicinal preparation, n. o. p. f., 231, 321, 3611. (See 3416, 3433, 1065; also, decisions of Oct. 30, 1863, and Jan. 10, 1866.)

which has been subjected to no process of refinement so as to fit it for exceptional use as medicinie, dutiable as "fish-oil," (424, T. I.,) irrespective of the character of the wrapper containing it, except when the product of Canadian fisheries, in which case such oil is exempt from duty under the Treaty of Washington, 3611, 810; *contra*, 3433, 1065.

COD SOUNDS, salted, dutiable as "other fish, pickled and in barrels," 1523.

Dried, requiring only to be softened to be fit for use as isinglass, free of duty, as "isinglass, or fish-glue," 1648.

COFFEE, kaoka a substitute for, 4564. (See Kaoka.)

liable to the discriminating duty imposed by section 2501, wheu, being the product of a country east of the Cape of Good Hope, it is exported to the United States from a country west tbereof, 1145.

No form of, so called, other than that in the berry commercially so known, can be admitted to free entry, 2000.

Samples of, must be sent to the appraiser's office for examination in common with all other merchandise, 3784.

COIL-BOILERS on steam-vessels. (See Steam-Vessels.)

COILED WIRE RODS of steel, of less than one-fourth inch in diameter, dutiable at 30 per cent. ad valorem, as "steel in any form, n. o. p. f.," 1107, 3778, 4175; *contra*, 3648.

COILS, steel in, "consists solely of flat or sheet steel of any given width or gauge, coiled in the form of a spring, and intended for use as such spring," dutiable at 30 per cent., 1107. (See Coiled Wire.)

COIN, form of return of exports and imports of, 1702.

Light-weight gold coin presented for payment of public dues should be stamped "light" across the face, 4781.

minor, of the United States, exchange and redemption of, 1464, 1520.

not being subject to duty, its value and quantity being expressed in the bills of lading, no certified invoice thereof is necessary, 4702.

Old copper, dutiable as "old copper," in the absence of proof that they were imported to be used as part of the currency of the country, or that they were at

the time of importation a part of such currency, 3248, 1760. (*Crocker vs. Redfield*, 4 Blatch., 378.)

Silver, to be received to the amount of five dollars in payment for revenue-stamps, 3477.

Standard silver dollars receivable for public dues, 3498.

Subsidiary silver, are not legal tender to the amount of five dollars when the amount to be paid is more than five dollars, 3725.

There being no law relative to abraded or mutilated silver coins or to mutilated gold ones, such coins may be refused by United States officers, and such has been the practice. The cutting of such coins in two by United States officers not approved by the Department. Counterfeit coins may be cut in two, but not legal coins suspected of being filled, 4326, 4331.

United States, receipts and disbursements of, under the provisions of the coinage act of 1873, 1504.

United States gold, standard weight, legal limit of abrasion, and least current weight, 1503.

COIN CERTIFICATES to be received in payment of duties, 3830.

COINS, cabinets of, and medals, and other collections of antiquity *eiusdem generis*, are free of duty, whether imported for sale or not, 3754, 2934.

COIR, (COCOA FIBRE,) not further manufactured than to fit it for shipment, free of duty, 2780.

COIR YARN, free of duty, 3883.

COLCOTHAR, free of duty, 2961. (See 2132.)

which has been mixed with lime or any other substance to change its condition or alter its color, is not exempt from duty. Certain colcothar containing 33½ per cent. of carbonate of lime was correctly held to be dutiable as a painter's color, (447, T. I.) Analysis should be made of colcothar suspected to contain abnormally large quantities of lime or clay, 4914.

which is free of duty must be distinguished from Venetian red, colcothar being a dry oxide of iron produced by chemical action, (not chemically pure,) containing small quantites of lime, sulphuric acid, and sulphate of lime as impurities, while Venetian red is a native or prepared oxide of iron ground with whiting, 1920, 1590.

COLLAR-BUTTONS of bone dutiable at 30 per cent. ad valorem, as "buttons, n. o. p. f." (304, T. I.,) and not as "manufactures of bone," 4346; *contra*, 3277, 1728, 285.

of vegetable ivory dutiable as "buttons, n. o. p. f." 1319.

COLLARS, LACE, beaded, dutiable at 50 per cent. ad valorem, as "bead-ornaments," (281, T. I.,) 4986. (See Beaded Lace Collars.)

COLLECTIONS OF ANTIQUITIES. (See Antiquities.)

COLLECTORS OF CUSTOMS at ports where the office of surveyor has been abolished, will perform the duties formerly performed by the surveyor, 2088.

at ports where there are no naval officers, will be required to send with their warehouse and bond accounts the lauding certificates prescribed by articles 706, 714, and 732, and the affidavits required by articles 740 and 741, Customs Regulations, 1874, upon which export and other bonds have been caucelled, 2910.

The duty of enforcing the laws relating to steam-vessels is imposed upon, and they may receive the penalties specified for violations of such laws, 3440.

to receive coin certificates in payment of duties, 3830.

to receive separate reports from appraisers in reappraisements where they disagree; are bound by neither report, but shall make a just appraisement, which shall be final, 3840.

COLLISIONS AT SEA, new international rules of the road for preventing: (See International.)

COLLODION.—An article claimed to be dutiable as varnish, but found to consist of collodion with a small quantity of turpentine; held dutiable, as "collodion," (324, T. I.,) at \$1 per pound, 5477.

COLOGNE-WATER, bottles containing, are not liable to a separate rate of duty, but their value forms an element of the dutiable value of the cologne, 1697.

COLOPONY, (see Hard Pitch,) 5049.

COLOR-BLINDNESS. (See Pilots.)

Pilots must undergo examination for, before licenses can be issued or renewed.

Surgeons of the Marine-Hospital Service will make examinations free of charge, and give applicant certificate that all requirements have been fulfilled, 4421.

Pilots incompletely color-blind may be licensed at the discretion of the local inspectors, 4539.

Pilots rejected in first examination may be allowed a second under certain circumstances, 4694.

In what cases a party may appeal to the Supervising Inspector from order refusing to grant a license on account of, 4723.

COLORED COTTON DAMASKS. (See Cotton Damasks, 5418.)

COLORED GLASS.—Cylinder window-glass, unpolished, in sheets, colored, dutiable at $1\frac{1}{2}$ cents a pound, (28, T. I.,) 4630.

dutiable at 40 per cent. ad valorem, 4206.

COLORED PHOTOGRAPHS dutiable at the same rate of duty as photographs uncolored, 2641.

COLOR-STONES, or mullers, for pulverizing inks and colors for lithographic printing, manufactured into conical shapes, with flat bottoms, liable to duty at the rate of 20 per cent. ad valorem, (section 2516, R. S.,) 5048.

COLZA OIL is commercially known as "rapeseed oil," and is dutiable under the special provision therefor, (424, T. I.,) at 23 cents per gallon, 2694.

"**COMMERCIAL DAMAGE**," no allowance can be made for, 1350.

COMMERCIAL DESIGNATION.—Descriptive terms applied to articles of commerce in revenue statutes shall be understood according to the acceptation given them by commercial men in our own ports at the time of the passage of the act in which they are found. (*Arthur vs. Cummings et al.*, 1 Otto, 362; *Barlow vs. The United States*, 7 Peters, 406; *Elliott vs. Swartout*, 10 Peters, 151; *Curtis vs. Martin*, 3 How., 106; Two hundred chests of tea, 9 Wheat., 430.)

Where it was a question whether the vocabulary of mechanics was to be preferred to that of merchants, *held*, that the latter should be preferred, in the construction of laws relating to trade and commerce. (*The United States vs. Sarchet, 1 Gilpin*, 273.)

A designation which, when an act was passed, had a distinct, well-defined application, cannot, in view of the intent of the act, reasonably be extended to goods then wholly unknown by that name, 2392.

COMMISSIONER OF CUSTOMS, regulations relative to reports to, 2197.

COMMISSIONS are not to be added to the market value of wool at the last port or place of shipment, to determine the rate of duty to which it is liable, 3449, 641. (See 457.)

Goods purchased in Paris, but shipped from the manufactory outside of Paris, the invoice being dated at Beauvais, are subject to the Paris rate of commission of 3 per cent., and not to that of $2\frac{1}{2}$ per cent., prevailing in France outside of Paris, 3478.

must be specified in the invoice, (see Dutiable Value,) 4543.

on cutlery from Sheffield to be added to invoices, is the rate actually paid if above $2\frac{1}{2}$ per cent., or if no commission or one less than $2\frac{1}{2}$ per cent. is paid, at the rate of $2\frac{1}{2}$ per cent., in accordance with section 2907, R. S., 2233; *contra*, 369. on French goods, 2594, 711.

on merchandise imported from Lyons, France, $2\frac{1}{2}$ per cent., 5364.

Shipping charges are to be added to the invoice, and the "usual commissions" calculated upon such total amount, 1411.

should be computed upon the gross value, *including charges*, of imported merchandise, for the purpose of assessing duty thereon, 3036. (Warren *et al. vs. Peaslee, 2 Curtis*, 231.)

to be included, under sections 2907 and 2908, R. S., in the dutiable value of imported goods, are to be included in the dutiable value of wool, but excluded in ascertaining the rate of duty thereon, 3449, 3300.

COMMON CARRIERS.—Appraised merchandise delivered to a bonded common carrier for transportation to a point beyond the terminus of its line, must by such carrier be delivered to some other common carrier for further transportation. The term "continuous route" used in article 621, Customs Regulations, 1874, does not necessarily mean that the two transportation lines shall exactly meet at any given point, as it would be permissible, under such regulations, for a bonded common carrier to transport goods across a city for delivery to another common carrier, and the transportation company first receiving and transporting such goods would be held under their bond until the delivery of said goods to another carrier, or at the port of destination, as the case may be, was complete. Appraised merchandise shipped under warehouse and transportation bond does not require entry at intermediate ports when transshipment is necessary and is permitted by the regulations, 3124.

Bonded only, have authority to transport goods under section 3000, R. S., 3827.

Bonds of, may be so conditioned as to allow the use of other boats than those named in the bonds without applying to the Department for permission to use them; but common carriers without bonds so conditioned should not use other boats than those specified in the bonds, except when authorized by the Department, 3734.

Entry for points beyond the route covered by the bond of the carrier to whom goods are originally delivered for transportation, should not be permitted, 4409.

List of, whose bonds were approved prior to January 31, 1872, 1012.

List of, whose bonds were approved prior to March 23, 1878, 3521; correction of list of, 3574.

No authority to permit transfer of unappraised merchandise in bond between the ports of shipment and destination, except for reasons specified in the act of June 10, 1880, 4653.

of dutiable goods not required to give separate bond for each vessel used. The principal, on executing a proper bond, may use any available vessel, names of particular vessels not being given in the bond, 3937.

under immediate-transportation acts, may file United States bonds with the Treasurer of the United States in lieu of furnishing the usual bonds, 3034.

COMPASSES, small, of glass and metal, intended to be used as settings in the heads of canes, &c., dutiable as an article of which glass is a component part, at 40 per cent. ad valorem, 2905.

COMPENSATION of merchant appraisers, \$5 per day while actually employed in the reappraisement of goods belonging to one importer, irrespective of the number of the invoices of such importer under consideration, 4242.

COMPONENT MATERIAL paying the highest rate of duty, (section 2499, R. S.) Barometers and sextants, in which glass was not more than five per cent. of the entire value, held, nevertheless, to be dutiable as manufactures of glass, and not as manufacturers of brass, glass being the component material paying the highest rate of duty, 1606.

"**COMPOSITION POUR BLANCHIR**" dutiable at 50 cents per pound and 35 per cent. ad valorem, as an anilic dye, 3844; reversed, and duty assessed at 20 per cent. ad valorem, as a manufactured article n. o. p. f., 4076.

COMPOSITIONS of glass, cut in various shapes, like precious stones, and ornamented with designs on enamel, to be used in the manufacture of jewelry as settings, dutiable at 10 per cent. ad valorem, (328, T. I.,) as "compositions of glass or paste not set," 5258.

COMPOUND CARBON CANDLES of brass, charcoal, and chalk, for electric lights, classified as dutiable at 35 per cent. ad valorem, brass being material subject to highest rate of duty, (146, T. I.; section 2499, R. S.,) 4315.

COMPROMISE, no applications for, to be received unless the sum offered is deposited with some independent treasury or national-bank depository, to the credit of the Secretary of the Treasury, and the certificates therefor are received at the Department. In case of a proponent living remote from the named depositories, the Secretary will receive the bank draft, payable to his order, which will be collected before the application is considered. Where the application is not granted, the money will be returned to the proponent, 4332.

of fines, penalties, and forfeitures, regulations relative to applications for, 4246.

COMPROMISES.—Secretary of Treasury at liberty to consider not only the pecuniary interests of the Treasury, but also general considerations of equity and justice, in determining whether he will authorize compromises under sections 3229 and 3469, R. S., 5003. (Opinion Attorney-General of August 26, 1881.)

CONDEMNATION of a vessel of foreign build or ownership by a proper court of the United States, carries with it a title to registry even where there has been no sale under the decree of condemnation, if the American owner has acquired title to property in her under a warrant of remission previous to an order of sale; and where there have been several successive owners subsequently to the issue of the warrant, the production of a bill of sale by the last owner is not required upon his application for a certificate of registry, 3762, 2651.

CONDEMNED VESSELS intended to be broken up, and the materials put to various uses, are dutiable, and duties should be separately estimated on the anchor and chain, the rigging, and the hull and masts, according to their component materials, 4248.

CONDENSER-TUBES, brass, imported for use in an American steamship being built for foreign trade, are dutiable, not being included in the list of materials enumerated in section 2513, R. S., 1684.

CONEY-PLATES, being an article made by sewing together parts of dressed coney-skins, and used in such form for lining various kinds of garments, held dutiable as "manufactures of fur," and not as "dressed furs, on the skin," 1556.

CONFETIONERY, chocolate, dutiable at 5 cents per pound, as "chocolate," and not dutiable as "confectionery," 3569; *contra*, 383, 2697.

which is bough and sold by the pound and which costs less than thirty cents a pound, dutiable at 15 cents per pound. Drawback on confectionery entered for consumption and delivered into owners' possession, not allowed; but any part of an importation valued at not less than \$50, remaining in the custody of the Government, may be exported with benefit of drawback, 4309.

CONSERVE OF ROSES dutiable at 35 per cent. ad valorem, as "comfits, sweet-meats, * * * n. o. p. f." (327, T. I.,) 4339.

CONSIGNMENT GOODS, entry of. When goods are consigned simply to the care of a person or firm, such person or firm is not the consignee within the meaning of the law, and therefore cannot enter the goods; but if the consignment were made directly to such person or firm, as, for instance, to "Alfred Owen, for John Jones, San Francisco, Cal.," Owen would be entitled to make entry, and no power of attorney would be necessary, 2762.

CONSIGNEE specified in bill of lading cannot make entry when ship's manifest shows different consignee. Entries cannot be allowed on bills of lading presented by local representatives of the importing vessel in the United States, 5081.

Appeal from decision of collector of customs must be made by, 3990.

can take oath and make entry of immigrants' effects, 2239.

CONSIGNMENTS, (see, generally, as to invoice of consigned goods, 2287.)

Express companies, as agents, may receive parcels from other companies abroad, upon affidavit and statement, as provided for in section 10 of the act of June 22, 1874, without furnishing invoices, 2560.

Market value of goods sold on. When a manufacturer ships all his goods to the United States on consignment for sale, and the market value cannot be ascertained in the usual manner, it should be fixed by reference to the market value of the component materials of the goods at the time and place of manufacture, with the expense of manufacture and a fair manufacturer's profit added, 3222, 3241. But where the shipment is made subsequent to the time of manufacture, and the market value of the component materials of the goods, at the time and place of manufacture, differs from the market value of such materials at the place of manufacture and time of export, the value of such materials at the time of export must be taken in ascertaining the proper market value, 3241.

of merchandise to foreign corporations. A foreign corporation to which merchandise is consigned by name, cannot be permitted to make entry of the same at the custom-house, either in its own name, or by attorney. In such cases there must be a resident *consignee*, 1122.

of domestic spirits shipped in bond from interior places for exportation, forbidden to be divided, except in extraordinary cases, 3873, 4643.

of merchandise transported in bond must in all cases be to a particular person or firm named in the transportation entry, 4379 (See arts. 636 and 644, Regs.)

CONSTRUCTION OF REVENUE LAWS.—The construction given to revenue laws by the Treasury Department, though not controlling, is not without weight, and is entitled to respectful consideration. (*Smythe vs. Fiske*, 23 Wall., 382, and cases cited.)

The penal provisions of revenue laws are not penal in the sense that requires a rigidly strict construction. (*Taylor vs. The United States*, 3 How., 197; *Cliquot Champagne*, 3 Wall., 115; *Smythe vs. Fiske*, 23 Wall., 380.)

Where doubt exists as to the meaning of a statute, the title may be looked to for aid in its construction. (*Smythe vs. Fiske*, 23 Wall., 380.)

CONSTRUCTION OF STATUTES.—Section 3012½, R. S., is construed as giving the Secretary of the Treasury no jurisdiction unless the requirements of section 2931, R. S., are complied with, 4216.

When a Secretary of the Treasury has deliberately adopted a certain construction of any particular act of Congress, which construction must necessarily govern the entire administration of his Department, so far as it relates to the subject-matter of such act, such construction ought, until set aside by superior power, to have the same binding force as the original act, 653.

CONSULAR FEES must be collected in coin of the United States, or at its respective value in exchange, under section 1746, R. S., 3806.

Receipts for, 4546. (See Receipts for Consular Fees.)

The regular fee for each invoice of goods presented to consul is \$2.50, but where the verification of an invoice by oath is thought necessary, the commissioner's fee for such oath is properly payable by the person presenting the invoice, 2453.

CONSULAR INVOICES accompanying immediate-transportation entries may be taken and inspected by responsible parties concerned, 5277.

Importations of iron ore from Belleville, Canada, so arranged that each shipment shall be less than \$100 in value, should be accompanied by duly certified invoice as required by law, 4380.

may be authenticated by the consul at the place where the principal office of the shipper is located, even if the merchandise is manufactured at, or shipped from, another place, provided both places are within the limits of the same country or political domain, 4454. (Amendment of art. 463, Consular Regs.)

not necessary in importations of coin, 4702.

Production of, not required on entry of a horse, wagon, &c., valued at over \$100, brought into the United States on the northern, northeastern, and northwestern frontiers for temporary use, unless the parties decide not to re-export the property, 4381.

CONSULAR OFFICERS. (See Certification of Invoices; Invoices; Certificates, Landing; Market Value, &c.)

may refuse to certify to invoice declarations when signed by a mere agent who represents himself to be a manufacturer or purchaser. If such declarations have been certified to, and afterwards discovered to be false, consuls will notify collectors at ports of destination that they may require an invoice properly signed, 3901. (See 3943.)

requested to furnish prices-current, and to make return of the number, date, value of goods covered, &c., by different invoices, to the Treasury Department, 3856.

The provision in 2854, R. S., that invoices shall be authenticated by the consul nearest the place of shipment, does not necessarily mean nearest in geographical distance from the place of shipment, but may mean nearest to the place of ship-

ment by the route which the vessels carrying the goods covered by the invoices may take, 4177.

Where goods are shipped from one country to another, and thence to the United States, and the question arises what consul shall certify to the invoices, any consul called upon to certify such invoices should ascertain the *original destination* of the goods from the original invoices thereof, or other primary evidence thereof. If the original destination was to the United States, the consul at the port of first shipment should certify to the invoices, otherwise, the consul at port of last shipment, 2750.

When they believe the values given in an invoice presented to them for verification are too low, they should note on the invoice what, in their judgment, is the true market value of the goods contained therein, 4065.

will send samples of merchandise, which is intended for transportation in bond to some interior port without appraisement at the port of importation, direct to the chief customs officer at the port to which the merchandise is to be finally forwarded for appraisement, 3050, 3015, 3533, 2909, 3313.

CONSULAR REGULATIONS of 1874, amendment of article 463, as to authentication of consular invoices, 4454.

edition of 1881. Explanation of certain provisions, 5186.

CONSULAR SANITARY REPORTS, information for the making of abstracts of, requested to be furnished the Surgeon-General, Marine-Hospital Service, by State and municipal health authorities, 3565.

"CONTINUOUS ROUTE."—This term, as used in article 621, Customs Regulations, 1874, does not necessarily mean that two transportation lines shall exactly meet at any given point, as it would be permissible, under such regulations, for a bonded common carrier to transfer goods across a city for delivery to another common carrier, and the transportation company first receiving and transporting such goods, would be held under its bond until the delivery of the goods to another carrier, or at the port of destination, 3124.

CONTRABAND OF WAR.—The transportation of articles contraband of war, destined for belligerent South American republics, across the Isthmus of Panama, affords no ground for the interference of the executive officers of the United States, either within their own jurisdiction, or elsewhere, 4310.

COPIES, certified, only, will be furnished by the Department, unless it can be shown that they will not answer equally well with the originals, 2108.

of appeals. Where copies of appeals are wanted, to save time in the copying of the merely formal portion of the appeals, blanks should be forwarded in the form on which the appeals were made, equal in number to the copies desired, 2757.

of temporary registers issued to a vessel, fees for, 20 cents, under paragraph 28, Circular No. 125, series of 1875, 4451.

of testimony, taken in investigations by local inspectors, refused to parties interested, for lack of clerical force to supply the copies; such parties allowed, however, to examine the testimony, 4325.

of weights, regulations relative to furnishing, to importers and others, 3475.

COPPER. (See, generally, 2151.)

Coarse or impure, containing about 96 per cent. of pure copper, though in the form of pigs, is not dutiable under paragraph 135, T. I., but under paragraph 133, as "black or coarse copper," at 4 cents per pound, for each pound of fine copper contained therein, 4529.

domestic, exported to Canada for treatment in the stamp-mills there, and returned to the United States in the form of mineral copper, is dutiable on its return. If the article has assumed any definite shape or form, dutiable as "copper * * * in forms * * * not manufactured or * * * enumerated," at 5 cents per pound; otherwise, at 4 cents on each pound of fine copper contained therein, 2913.

COPPER CEMENT dutiable at the rate of 3 cents per pound on the fine copper contained therein, 1895.

COPPER CLIPPINGS, consisting of copper cut in irregular shapes from new copper plates, dutiable as "copper in other forms, not manufactured or herein enumerated," at 5 cents per pound, 1580.

COPPER COINS, old, dutiable as "old copper" in the absence of proof that they were imported to be used as part of the currency of the country, or that they were at the time of importation a part of such currency, 3248, 1760. (Crocker *vs.* Redfield, 4 Blatch., 378.)

COPPER PLATES, enamelled. (See Enamelled Copper Plates.)

CORAL JEWELRY dutiable as "coral, cut or manufactured," and not as "other jewelry," 2556. (See 3169, 2702, 2616.)

CORAL NECKLACES made up principally of beads and string, dutiable at 50 per cent. ad valorem, as "beads and bead ornaments," (281, T. I.,) 3003.

CORDIALS in bottles, are dutiable at \$2 per gallon, for each proof-gallon, when at proof or over, and at the same rate for each wine-gallon, when under proof; the bottles containing the cordials are dutiable at 3 cents each, 1849.

CORDING AND SEALING.—"Boxes and cases containing imported jewelry, laces, silk and manufactures of silk, linen, wool, and cotton, opium, cigars, drags, entlery, trimmings, toys, and such other fancy and ornamental goods as collectors of customs may deem necessary, when not transported in sealed cars by a continuous route, shall be corded and sealed with lead seals in a proper manner at the expense of the owner," (art. 640, Customs Regs., 1874;) and all other appraised merchandise transported in bond need not be so corded and sealed, 3092; *contra*, 2971.

must be done by customs officers, and a fee of 8 cents per package for such service, shall be collected, and no more, 2376, 2359, 2292, 2526.

of household goods of immigrants passing through the United States may be dispensed with, provided said goods are forwarded in sealed cars, 3534.

The fee of 8 cents each for seals used in cording and sealing packages, should be charged only for those used in corded and sealing merchandise for transportation in bond, 3093.

CORDONNET silk, all threefold threads of spun silk imported, which may be used as sewing-silk should be classified as sewing-silk, when of sufficient strength for sewing, at 40 per cent. ad valorem, 3900, 3798; *contra*, 2773, 2827.

CORK.—Certain so-called "cork carpeting," consisting of thin cork with a few threads of hemp pasted on one side to give it strength, held not to be dutiable as "carpeting," but as a manufacture of cork, at 30 per cent., (332, T. I.,) 1436. cut into small squares is not "manufactured," and is therefore free of duty under the provision in the free list for "cork-wood or cork-bark, unmanufactured," 1130; *contra*, 797. (Decision United States Circuit Court for New Jersey, Mar. 1, 1872, in favor of Wm. King & Co., *unreported*.)

pictures dutiable as "manufactures of cork," 527.

CORNET-CASES.—Where cornets are imported in cases, the value of the cases should be added to that of the cornets, and the duty appropriate to cornets assessed upon the total value, 3155. (See 1763.) But where cases for violins are imported *separately* from the instruments, dutiable as “manufactures of wood,” (227, T. I.,) 2427.

CORN-STARCH RESIDUUM dutiable at 10 per cent. ad valorem, by assimilation to corn-meal, 2700.

CORPORATIONS.—One corporation cannot be surety upon the bonds of another, 2564.

CORRECTION of manifest clerical errors. (See Errors; Entries.)

CORRECTIONS OF INVOICES. (See Invoices.)

CORRESPONDENCE addressed to this Department in relation to fuel, light, water, and miscellaneous items for public buildings, furniture, and repairs of furniture for public buildings, should not be embraced in communications pertaining to other matters, 3266.

Collectors of customs and other officers are directed to conduct their correspondence relating to the duties of their respective offices, to appointments, and to all subjects relating to the authority of the Department, directly with the Secretary of the Treasury, 1998.

CORRUGATED ROOFING-IRON dutiable at the specific rates, according to gauge, as “sheet-iron, common or black,” (77, T. I.,) 5489.

CORSETS manufactured of silk, cotton, and whalebone, silk being the component material of chief value, with cotton less than 25 per cent. of the value thereof, dutiable at 60 per cent. ad valorem, 4315.

CORUNDUM ORE dutiable at \$6 per ton, by assimilation to “emery ore,” 1374.

COSTUMES imported, to be used by schools, societies, &c., in representations of historical themes, &c., are dutiable, 2677, 3038.

COSTUMES OF ACTORS, (Sarah Bernhardt's case,) entitled to free entry, (see Free Entry,) 4721.

COTTON.—Canton flannel, being a cotton drilling, or an article of like description and for similar use, dutiable at 6 cents per yard, under the provision for finer goods of like description, (cotton drillings,) not exceeding two hundred threads to the square inch, (5, T. I.,) 3422.

Embroideries of, on a linen foundation, being in strips of from one to six inches wide, suitable for use in trimming ladies' dresses, &c., dutiable at 35 per cent. ad valorem, as “embroidery, manufactures of cotton, linen,” &c., (343, T. I.,) 2597.

Merchandise specifically enumerated in the tariff, although manufactured of cotton, &c., was not entitled under the act of June 6, 1872, to the 10 per cent. reduction of duties therein provided, for “all manufactures of cotton, of which cotton is the component material of chief value,” 3679.

Open-work nettings, linings, &c., and other fabrics of cotton, not in terms, as to the counts and weight, comprised under either the fourth or fifth paragraphs of Schedule A, shall be classified as “manufactures of cotton, n. o. p. f.” at 35 per cent. ad valorem, 4285, 2298, 1919.

Plain woven fabrics of, manufactured of threads wholly or partially colored or dyed prior to weaving, should be classified in the same manner, by assimilation to “ginghams” and “plaids,” under paragraphs 4, 5, and 6, Schedule A, and only plain woven cottons (excepting gingham, plaids, and such fabrics as are manu-

factured from dyed or colored threads) should be classified under the first three paragraphs of the schedule, 4285; *modified*, 4558.

Twilled fabrics of, no matter by what name they may be called, should be classified under the provisions contained in the fourth and fifth paragraphs of Schedule A and the first clause of the sixth paragraph of said schedule, according to count and weight, 4285; *modified*, 4458, 5392.

COTTON AND FLAX GOODS.—Classified as manufactures of cotton, under Schedule A, dutiable at $5\frac{1}{2}$ cents per square yard and 20 per cent. ad valorem. The goods were of cotton, containing single threads of flax dyed blue at intervals of an inch across the width, and it was held that the few threads of flax did not change the classification, and that their presence should be ignored in determining whether the fabric was unbleached, bleached, or colored, 4946.

COTTON AND JUTE.—Goods of cotton and jute, having cotton as component material of chief value, should be classified under Schedule A; having jute as a component material of chief value, should be classified under Schedule C. When it cannot be ascertained whether cotton or jute is the component material of chief value, duty should be assessed as on manufactures of jute, under the last clause of section 2499, R. S., 3343.

COTTON AND SILK GOODS dutiable at 60 per cent. ad valorem when silk is the component material of chief value; but when the silk is of less than chief value, such goods should be classified under the provisions of Schedule A relating to cotton goods, and are *not* to be assessed at 60 per cent. ad valorem by assimilation to goods of which silk is the component material of chief value, 4286, 4320, *modified*, 4565.

COTTON-BALES, when shipped on passenger-steamers, must be thoroughly covered with bagging, according to the requirements of section 4472, R. S., 4387.

COTTON BRAIDS for trimming hats, dutiable at 30 per cent. ad valorem, as "braids used for making and trimming hats, * * * composed of straw * * * or any other vegetable substance," (380, T. I.,) and *not* as cotton braids, at 35 per cent., (12, T. I.,) 3559, 3897; *contra* and *overruled*, 1761.

COTTON CANVAS.—"Blue-striped Peuelope," a coarse open-work canvas, dutiable at 35 per cent. ad valorem, as "manufactures of cotton, n. o. p. f." (12, T. I.,) 4377.

COTTON CLOTH, known as "antiseptic gauze," prepared with carbolic acid for surgical use, held to be a medicinal preparation, dutiable at 40 per cent. ad valorem, (412, T. I.,) 4531.

COTTON CLOTHS embroidered with silk and woollen are not manufactures of cotton within the meaning of the provision for "embroidery, manufactures of cotton," (343, T. I.,) but are dutiable as "manufactures of worsted," 3712.

COTTON DAMASKS, colored, having over one hundred and under two hundred threads to the square inch, and being over five ounces in weight to the square yard, and costing under 25 cents per square yard, do not correspond to the terms of the countable clauses of Schedule A in weight and fineness, and are dutiable at 35 per cent. ad valorem, (12, T. I.,) 5418.

COTTON DOILIES.—Colored cotton fabrics, irregularly woven with a sort of twill, and with yarns colored in part before weaving, containing over one hundred and under two hundred threads to the square inch, weighing over five ounces to the square yard, and costing under 25 cents per square yard, dutiable

at rate of 6½ cents per square yard and 15 per cent. ad valorem, 4285. (See Decision 4401.)

whether in the piece or otherwise, are dutiable under the countable clauses of Schedule A, 5347.

COTTON FABRICS, (see Embroideries,) 4868.

made with yarus colored before weaving, which count under one hundred threads to the square inch, weigh under five ounces to the square yard, and cost under 25 cents per square yard, should be classed under paragraph 5 of Schedule A, which is construed as if it read "on finer goods of like description, or on lighter goods of like description," 4429.

COTTON GLOVES lined with flannel, dutiable at 50 cents per pound and 40 per cent. ad valorem, as "wearing-apparel of every description * * * composed wholly or in part of wool * * * made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer," (247, T. I.,) 4194.

lined with leather, dutiable at 35 per cent. ad valorem, as "articles worn by men, women, and children, of whatever material composed, except silk and linen, made up or made wholly or in part by hand, n. o. p. f." (318, T. I.,) 4194.

COTTON GOODS, (see "Bruyère;" Nainsooks,) 5471, 5463.

being "finer or lighter" than any specified fabrics, are liable to the square-yard and compound rates, when such rates yield more duties than 35 per cent. ad valorem, and when otherwise, to 35 per cent. Such was the intention of Decision 5199, 5502.

Classification of, adopted upon report of general appraisers, 5392.

Colored, counting over two hundred threads to the square inch, weighing over five ounces, and costing over 25 cents per square yard, dutiable at 35 per cent. ad valorem, (6, T. I.,) 5445.

containing *any appreciable quantity of wool* are dutiable as "manufactures of wool, made wholly or in part of wool, not herein o. p. f." at 50 cents per pound and 35 per cent. ad valorem, (242, T. I.,) 3103, 2712, 2694, 2374, 2523, 1822.

embroidered with wool. (See 3103.)

overvalued on entry for the purpose of reducing rate of duty, must be appraised at the actual market value or wholesale price in the principal markets of the country whence exported, and the rate of duty must be determined accordingly. Such an entry is false under sections 2864, 2865, R. S., 4913.

"Revere stripes," consisting of alternate stripes of about one-third of an inch in width, one of which is woven regularly and is more or less open, and the other solid and twilled, manufactured wholly of cotton, counting under one hundred threads to the square inch, weighing less than five ounces, and costing under 25 cents per square yard, dutiable at the rate of 35 per cent. ad valorem, as "manufactures of cotton, n. o. p. f." 4356.

Woven cotton fabrics must in all cases be classified under some one of the provisions in the first two clauses of Schedule A of the Revised Statutes, unless it is manifest that they have no reasonably close assimilation to the description of goods therein specified, in which case, if they are nettings, open linings, &c., they will be classified under the general clause of such schedule for "all manufactures of cotton, n. o. p. f." 1943, 2291, 1919, 3305, 1984.

Where cotton goods are not in terms embraced in any of the other provisions of Schedule A, they should be classified under the provision for "manufactures of

cotton, n. o. p. f., contained in the last paragraph of said schedule, 3380, 2659, 2521; *contra*, 1919.

COTTON GRENADES counting less than one hundred threads to the square inch, and weighing less than five ounces to the square yard, are dutiable at the rate of 35 per cent. ad valorem, as "manufactures of cotton, n. o. p. f." (12, T. I.,) 2659.

COTTON HANDKERCHIEFS. (See, generally, 2598; also, 1984.)

ready for use, dutiable at 35 per cent. ad valorem, as "manufactures of cotton, n. o. p. f., 3709, 2598, 2533; in the piece, dutiable as "countable cottons," 2477.

COTTON HAT-BANDS dutiable at 35 per cent. ad valorem, as "cotton trimmings" or as "manufactures of cotton, n. o. p. f., 4573.

COTTON HOLLANDS to be classified under the provision for manufactures of cotton, n. o. p. f., when not in terms embraced in any other of the provisions of Schedule A, 4063.

COTTON HOSIERY embroidered with worsted thread, dutiable at 35 per cent. ad valorem, (10, T. I.,) as "all cotton hosiery," the worsted thread being of trifling value, and not constituting an essential part of the manufacture, 4717.

COTTON LACE can in no case be classified as thread-lace, 2128.

dutiable at 35 per cent. ad valorem, (12, T. I.,) 2796.

COTTON-LACE FICHUS AND COLLARS, articles of wearing-apparel imported in a completed condition ready for wear, and which have undergone a process of manufacture enhancing their value since the completion of the lace, are dutiable at 35 per cent. ad valorem, (12, T. I.,) 5457.

COTTON LININGS manufactured with a few threads of flax in the selvage are dutiable as "countable cottons," such threads of flax not being sufficient in value or quantity to affect the classification, 1787, 1800.

COTTON MOLE-SKINS.—Colored cotton fabrics for pantaloons stuffs counting over two hundred threads to the square inch, and weighing over five ounces to the square yard, and costing over 25 cents per square yard, dutiable at $7\frac{1}{2}$ cents per square yard and 15 per cent. ad valorem, (6, T. I.,) 5199.

COTTON NECKTIES embroidered with silk, which constitutes 62 per cent. of the value, dutiable, according to decision of Supreme Court in *Smyth vs. Fiske*, at the rate of 35 per cent. ad valorem, under the provision for "manufactures of cotton, linen, or silk, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle or other process, n. o. p. f.," (343, T. I.,) 4404.

COTTON RUGS similar in character to carpets or carpetings of cotton, dutiable at 40 per cent. ad valorem, (258, T. I.,) 3390.

COTTON SATINS having over two hundred threads to the square inch, dutiable at $5\frac{1}{2}$ cents per square yard and 20 per cent. ad valorem, 3889.

COTTON SCARFS with silk embroidered ends dutiable at 35 per cent. ad valorem, as "manufactures of cotton * * * if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle, or other process n. o. p. f.," 4523.

COTTON SHAWLS consisting of all cotton squares, with a woollen fringe knitted on two of the sides, dutiable as "ready-made clothing and wearing-apparel, composed wholly or in part of wool," although the value of the wool is very small in comparison with the entire value of the shawl, 2678.

ornamented with a fringe made of worsted which, although of trifling value as compared with the entire value of the entire shawl, is sufficient to characterize the article as one which is in fact composed in part of wool, dutiable at 50 cents

per pound and 40 per cent. ad valorem, as "ready-made clothing, composed in part of wool," (247, T. I.,) 2694. (See 2712.)

COTTON, SILK, AND MOHAIR GOODS. (See Silks, 5316.)

COTTON TARLATANS are dutiable, under the general clause of Schedule A for "all other manufactures of cotton, n. o. p. f." at 35 per cent. ad valorem, 2298, 2268, 1919.

COTTON THREAD, allowance on, for increase of weight. When an importation of cotton thread is found to exceed in weight the amount noted in the invoice, an allowance of not exceeding 1 per cent. may be made for increase in weight caused by absorption of moisture on the voyage, provided there is no reason to suspect fraud or error in the invoice, 2590.

Crochet cotton on spools dutiable as "spool-thread, of cotton," (8, T. I.,) 2540. glazed, bundles of, valued at over 40 cents per pound, fit for use as thread, as well as for the manufacture of human-hair switches, dutiable at 20 cents per pound and 20 per cent. ad valorem, (7, T. I.,) 2824, 1039.

COTTON-THREAD LACE.—"Lace manufactured upon a cushion, from thread wound on bobbins moved by hand, is entitled to entry as thread-lace when made of *cotton*, and whether white or black," at 30 per cent. ad valorem, 5223. (See 1639, 3583.)

COTTON-TIES are not dutiable as "hoop-iron," but as "manufactures of iron, n. o. p. f." at 35 per cent. ad valorem, 181, 3260. (See case of *A. S. Badger vs. D. L. Randlett & Co.*, U. S. Supreme Court, Oct. term, 1882.)

imported in bundles, each bundle having the same number of locks or buckles strung on one of the straps as there are straps or hoops in the bundle, whether the buckles are to be riveted to the ties or not, are "cotton-ties," and are dutiable at 35 per cent., as "manufactures of iron, n. o. p. f." 3260.

The only form of cotton-tie classed as a manufacture of iron, n. o. p. f., is that having a permanent stud fastened in the end of the band with corresponding holes in the other end, 4550.

having a buckle or other fastening secured to the band, classified as "manufactures of iron, n. o. p. f." and dutiable at 35 per cent. ad valorem, 4589. (See 4550, 4496.)

Joint resolution of June 14, 1880, extended to, 4580. (See 4577.)

COTTON WARPS.—Cotton yarn or warp, wound upon spools, arranged and knotted together so as to constitute the warp of a proposed fabric, dutiable as a manufacture of cotton, n. o. p. f., at 35 per cent. ad valorem, (12, T. I.,) 3217, 1142. (See decision of July 22, 1865.) When the warp or warp-yarn extends in either direction beyond the limits of the spool upon which it is wound, it is dutiable at the same rate as cotton warps not wound upon spools, 3651.

not wound upon spools dutiable under Schedule A, according to its value per pound, 3217.

COTTON-WARP YARN on spools, not being a cotton warp, nor spool-thread of cotton, but simply a cotton-yarn intended for weaving purposes, dutiable as a manufacture of cotton, n. o. p. f., at 35 per cent. ad valorem, 3949.

COTTON YARN, allowance on, for increase of weight. When an importation of cotton yarn is found to exceed in weight the amount noted in the invoice, an allowance of not exceeding 1 per cent. will be made for increase in weight caused by the absorption of moisture on the voyage, provided there is no reason to suspect fraud or error in the invoice, 2590.

dutiable at 20 cents per pound and 20 per cent. ad valorem, when valued at 40 cents per pound. *Value* specified in the statute, means the dutiable value of the merchandise, including all dutiable charges and commissions, 3891.

COTTONS. (See, in general, 3002, 2075, 2281, 2268, 2527, 1524, 1009.)

COTTONS, BLEACHED.—Damask toweling with colored border is classified as *bleached damask*, and not as damask, “colored, stained, painted, or printed,” (Schedule A,) 1010.

not “of like description or for similar use” to jeans, denim, &c., over one hundred and under two hundred threads to the square inch, weighing under five ounces to the square yard, and costing less than 25 cents per square yard, dutiable at 5½ cents per square yard, under the second paragraph of Schedule A, 2993.

White cotton coutils and florentines counting over one hundred and under two hundred threads to the square inch, weighing over five ounces, and costing less than 25 cents per square yard, not provided for in any of the countable clauses of Schedule A, dutiable at 35 per cent. ad valorem, 4233.

COTTONS, COUNTABLE.—All cotton goods are to be classified as countable cottons, whenever it can be ascertained by means of a glass or *otherwise*, (even if necessary by unravelling a small piece of the goods,) that they are comprised within any of the countable clauses of Schedule A, 3697, 2495, 3305.

Bookbinders' and tracing cloth not, 3834.

of over one hundred threads to the square inch, weighing under five ounces to the square yard, and costing under 25 cents per square yard, dutiable at the rate of 5½ cents per square yard; weighing over five ounces to the square yard, 35 per cent. ad valorem, 3951.

The provisions of law imposing duty on certain descriptions of goods according to the count of threads, apply to all cases where such count can be ascertained with sufficient accuracy for purposes of classification, by means of the magnifying-glass commonly used for such purposes. The fact that goods are not called in the trade countable goods, will not exclude them from classification for duty as such, if they come within the rule above stated, 1478.

COUMARINE dutiable as a manufactured article, n. o. p. f., at 20 per cent. ad valorem, and not as “perfumery,” at 50 per cent. ad valorem, 4288.

COUNTABLE COTTONS. (See Cottons, Countable.)

COUNTERFEITING customs cigar stamps, penalty for, 1694.

COUNTRIES east of Cape of Good Hope, means those countries ordinarily reached (or which were formerly ordinarily reached) in commercial intercourse, by sailing around the cape. Turkistan is not such a country, 3981.

COURT-PLASTER dutiable as a medicinal preparation, n. o. p. f., at 40 per cent. ad valorem, (412, T. I.,) 2078.

COUTILS. (See “Cottons, Bleached,”)

COVERINGS for bales of cotton shipped on passenger-steamers. Requirements of section 4472, R. S., must be carefully observed, 4387.

Of goods paying a purely specific duty are not dutiable, 2589. (See 88.)

COVERS in the form of books, containing samples of goods of no dutiable value, are dutiable, 3781.

CRAPE VEILS, imported prior to the act of February, 1875, dutiable at 50 per cent. ad valorem under the provision in the act of 1864 for “all manufactures of silk, or of which silk is a component material of chief value.” Imported after the

passage of the act of February, 1875, dutiable at 60 per cent. ad valorem under that act, 3568. (See 1180, 1355.)

CRAPES, "Albert," dutiable as "manufactures of silk and cotton," cotton constituting over 25 per cent. of the aggregate value, at 50 per cent. ad valorem, 3630.

Silk, in the piece, imported prior to the act of February 8, 1875, dutiable at 50 per cent. ad valorem, under the provision in the act of 1864 for "all manufactures of silk, or of which silk shall be a component material of chief value." Imported after the act of February 8, 1875, dutiable at 60 per cent. ad valorem, under that act, 3688. (See 1355, 1180, 1616.)

"Victoria," dutiable as "manufactures of cotton, n. o. p. f," at 35 per cent. ad valorem, 3630.

CRAYON PENCILS dutiable at 50 cents per gross and 30 per cent. ad valorem, as "pencils of wood filled with lead or other material," 4265.

CRAYON PORTRAITS dutiable at 10 per cent. ad valorem, by assimilation to paintings, 3825.

CREAM OF TARTAR.—Any article which is in fact and substantially cream of tartar, and is used without further process of refinement for purposes for which cream of tartar is used, should be classified as cream of tartar, whether known by that name in commerce or by other designations, 1551.

CRESYLIC ACID dutiable as "liquid carbolic acid," at 10 per cent. ad valorem, 3980.

CREWS.—No agreement can relieve a master of a vessel from the liability to the payment of three months' extra wages, to so many of the crew as may be discharged in a foreign country, in pursuance of its terms, 2870.

Vessels engaged in trade between the United States and the British North American possessions, or the West Indies, or the Republic of Mexico, are entitled to clearance without submitting proof that their crews have been shipped before a shipping commissioner. Crew-lists must, however, be deposited with collectors in such cases, 2601.

CRIB, WOODEN, (see Wooden Crib,) 5242.

CROCHET-NEEDLES dutiable as "needles of other descriptions, n. o. p. f," at 25 per cent. ad valorem, (422, T. I.,) 2693, 3434.

CROSSES, amber, with brass bases, dutiable at 35 per cent. ad valorem, as "manufactures of brass and other metals," (146, T. I.,) 3389.

Marble, are not dutiable as "statuary," since "the terms 'statue' and 'statuary' are restricted in their meaning to representations of man or animals, and are not applicable to representations of inanimate objects," but as "manufactures of marble," at 50 per cent. ad valorem, 4240.

CRUCIBLES OF EARTHEN-WARE dutiable at 25 per cent. ad valorem, as "common stone-ware," 3845.

CRUDE ARTICLES.—A manufactured article, although it has become entirely useless in its manufactured condition, and is valuable only for the material of which it is made, cannot be imported as a crude article, 2046.

CRUDE CARBONATE OF POTASH, consisting of carbonate, sulphate, and chloride of potassa, together with insoluble matter, and containing over 30 per cent. of free potash, is not exempt from duty as "black salts," or as a "manure," but is dutiable at 20 per cent. ad valorem, as an article manufactured in whole or in part, under section 2516, R. S., 5096.

CRYOLITE dutiable as a "mineral substance in a crude state, n. o. p. f," 386.

CRYSTALLIZED FRUITS dutiable at 35 per cent. ad valorem, under the provision for "comfits, sweetmeats," &c., (327, T. I.,) 2704.

CUBA.—In ascertaining the dutiable value of importations from Cuba, the valuation of the peso will be accepted at 92½ cents, 2671, 2350, 4395, 4402.

Invoices made out in the paper peso of Cuba, where the purchases have been actually made in such depreciated currency, may be readjusted on the basis of the local value of the dounblon as declared by the laws of Cuba, 2692, 2494. (See 2029.)

Invoices of goods from, in which the currency is represented only by the dollar-mark, may be accepted as made out in pesos, 2350.

CUBAN CUSTOMS REGULATIONS to be observed by captains of vessels trading between foreign ports and Cuba after May 1, 1881, 4992.

CUBEBS, the production of a country east of the Cape of Good Hope, and imported from a country west of said Cape, subject to duty, (see Additional Duty,) 4535.

CUCUMBERS imported in hogshead and preserved in salt and water, dutiable as "pickles, n. o. p. f," at 35 per cent. ad valorem, (166, T. I.,) 1818.

CUDBEAR SUBSTITUTE, being a residuum of aniline, having but a small percentage of aniline coloring-matter left in it, dutiable as an unenumerated manufactured article, at 20 per cent. ad valorem, 3721.

CULM OF COAL embraces the screenings of bituminous as well as of anthracite coal, 604, 607.

No precise rule as to how much of a cargo of, shall be screened. Enough should be screened to convince the collector that the article is, or is not, culm of coal, 4044.

which will pass through a half-inch screen *having longitudinal bars only*, dutiable at 40 cents per ton of 28 bushels, 3952, 1215.

CUMBERLAND SOUND, sailing directions for entering, 1416.

CUP, EPSOM, won by Mr. Lorillard's horse "Parole," subject to duty, 4225.

CURRENCY. (See Austrian Florin; Chinese Tael; Japanese; Uruguay; Spanish.)

An invoice made out in the currency actually paid may be received by a collector of customs, if it contain also a true statement of the actual cost of the merchandise in the currency of the country whence the goods were imported, and in all other respects complies with the laws and regulations governing the subject, 3537.

The standard values of foreign currencies established by the Secretary of the Treasury is to be taken in all cases in estimating customs duties, unless, &c., 1870.

CURRENCY OF CUBA. (See Cuba.)

"Spanish gold dollar" and "peso de Cuba" are synonymous. *Peso* in Spanish means dollar, and is valued at 92½ cents, 4395, 4402.

CURTAINS of linen, known to the trade as "etamine," with an elaborate border of lace, dutiable as "manufactures of flax, n. o. p. f," at 40 per cent. ad valorem, (41, T. I.,) 5322.

of worsted, (see Worsted Curtains,) 4975.

CUSHIONS composed of cane and linen cloth, stuffed with straw, and covered upon one side with red woollen cloth, dutiable as house-furniture, at 35 per cent. ad valorem, 3514.

CUSTODIANS OF MARINE-HOSPITAL BUILDINGS.—Medical officers of the Marine-Hospital Service in charge of hospitals, are custodians of the buildings, give bond for the faithful performance of their duties as such, and are responsible for the care and preservation of the buildings, furniture, and stoves, 3469.

CUSTODIANS OF PUBLIC BUILDINGS, no advances of money to, under the appropriation for “fuel, lights, water, and miscellaneous items for public buildings,” and for “furniture and repairs of furniture for public buildings” will be made hereafter. Requisitions for articles needed in public buildings should not be made oftener than once a month, 3296.

“Returns of furniture and fixtures” will be made to the Secretary of the Treasury annually, on the 31st of December of each year. “Returns of public property” will be made on the 30th of June of each year. A statement must be made on the final sheet of each return accounting for articles sold or otherwise disposed of during the year for which the return is rendered, with the amount realized from the sale, &c., 3789.

will not address correspondence to this Department in relation to fuel, light, water, and miscellaneous items for public buildings, furniture, and repairs of furniture for public buildings, embraced in communications pertaining to other matters. Returns of furniture and fixtures must be forwarded direct to the Secretary of the Treasury, 3266.

will not make transfers of furniture, fixtures, &c., from one office to another, without express authority from the Department, 2382.

CUSTODY of goods and vessels libelled for violation of the revenue laws, remains with the collector till final order of sale is made by the court, when it passes to the marshal, 4155.

CUSTOMS ACCOUNTS, directions relative to, 1832.

CUSTOMS BOOKS AND BLANKS, changes in catalogue of, 5388.

CUSTOMS DISTRICT of Wiscasset, Maine, boundaries of. New Castle, Lincoln County, is in such district. Vessels built in New Castle should be admeasured and documented in Wiscasset district if the owner lives in New Castle, 5424.

CUSTOMS DISTRICTS in California, amendments of sections 2582, 2583, 2607, and 2684, R. S., relating to, 5287.

in Maine, change of boundaries, 4784.

of Norfolk and Yorktown, Virginia, changed by act of May 27, 1880, 4568.

of Oregon, 5393. (See act of April 25, 1882.)

of Yorktown, and Norfolk and Portsmouth, changes in, 5278.

CUSTOM-HOUSE FEES on the northern frontiers, 1373; elsewhere than on the northern frontiers, 1512.

CUSTOMS EMPLOYÉS will be required to pay importers for damages incurred by their goods occasioned by the carelessness of such employés, 2969.

CUSTOMS FORMS, changes in catalogue of, 4670.

CUSTOMS LAWS, construction of. (See Construction of Revenue Laws.)

CUSTOMS OFFICERS cannot be enjoined by courts from performing duties prescribed by acts of Congress, 4755.

must not charge for services as notaries, such as making and acknowledging bills of sale, &c., when such services are in the line of their official duties, 5267.

reports, &c., required from, 4863.

CUSTOMS REGULATIONS OF 1874.—Customs officers will preserve a standard copy, in which all changes should be noted, such copy to be given to the said officers' successors, 1748.

CUSTOMS-REVENUE FLAGS must be displayed over all custom-house buildings during the hours of business, &c., (art. 1160, Customs Regs., 1874,) 2462.

CUSTOMS SEALS, LOCKS, AND TAGS, regulations for the use of, 4373, 3303, 2766, 2876, 2359, 2267, 2483, 2530, 4106, 3341, 2665, 2691.

CUT HOOP-IRON. (See Cotton-Ties.)

CUT HOOPS. (See Hoop-Iron.)

being hoop-iron cut into lengths and punched in the end, dutiable at 35 per cent. ad valorem, as "manufactures of iron, n. o. p. f." 3824; *contra*, 4496.

consisting of hoop-iron cut into lengths for manufacture of hoops, and punched at the end, are not removed from the category of hoop-iron, and are dutiable at the specific rates imposed by Schedule E upon hoop-iron, 4496.

CUT NAILS, drawback on. On the exportation of cut nails manufactured wholly from imported scrap-iron, a drawback will be allowed equal to the duty paid on the material used, less the legal retention of 10 per cent. When the values expressed in the invoices of the original importation, and the reports of the appraisers thereon, show said importation to have consisted exclusively of old scrap-iron, and to have been valued accordingly, 25 per cent. will be added to the net weight of the exported nails as allowance for wastage. In each such case the manufacturer's and exporter's oaths must state specifically that the nails were manufactured exclusively of old scrap-iron. When all or part of the material used was new scrap-iron, only 12 per cent. will be allowed for wastage, 3322.

CUTLERY, (see Steels for Sharpening Knives,) 5413.

Butchers' steels dutiable as, 1626.

Kuives, farriers', classified as "cutlery of all kinds," at 35 per cent. ad valorem, being manufactured by cutlers, bought and sold by dealers in cutlery, and commercially known as cutlery, (337, T. I.,) 5011; 4870 *modified*.

Garden or hedge shears are not dutiable as, 368.

Horse-clippers are not, 5327.

Pocket-kuives containing a fork, not cutlery, 5499.

Putty-knives are not dutiable as, 41.

Sheep-shears are not dutiable as. (See Decision of March 30, 1865.)

Table-knife blades and fork-tines, being complete knives and forks, excepting that they are not handled, are dutiable as "cutlery," at 35 per cent. ad valorem, 1795.

CYLINDERS, engraved iron, used for printing cotton goods, &c., dutiable as "manufactures of iron," 2092.

CYMBALS dutiable as "musical instruments," at 30 per cent. ad valorem, 3992; *overruling*, 1764.

DAMAGE, commercial, causing expense of repacking goods, not allowable, 649. to merchandise by freezing while being transported in bond, or while in bonded warehouse, is not considered to be the result of a casualty within the meaning of section 2984, R. S., 1089.

incurred by domestic goods on the voyage of exportation from the United States, is not such a change in their condition as to prevent their admission to free entry when returned to the United States, 2252, 2755.

incurred by goods while in the custody of customs officers. Merchandise in bonded warehouse on which duties have been paid, and a permit for delivery issued, is, until actually delivered from warehouse, considered as still being in the custody of the customs officers, and entitled to the benefit of section 2984, R. S., 1653.

incurred by goods at public store through the carelessness of customs employés, should be ascertained by collectors, and the employé who caused the same should be required to pay the importer the amount thereof, 2969.

incurred by goods in transportation in bond, 2339.

The appraisement of damages by sample, the merchandise having passed out of the possession of the importer, cannot be allowed, 731.

DAMAGE ALLOWANCE.—Actual damage is always allowed when claimed and properly proved, except for rust of iron or steel and on perishable fruits where there are statutory restrictions, the only requirement being that allowances exceeding 50 per cent. be reported to the Department for its approval, 2084.

All goods entered in bond upon which damage allowance is made shall have the word "damaged" plainly stencilled thereon before delivery either for export, transportation in bond, or for consumption, and the appraiser shall certify on the estimate of damage that this stencilling has been done, 1092, 2213.

As no reappraisement is authorized by law in cases of allowance for damage, the return of the appraiser in the premises is final and conclusive as to the damage which can be allowed, 528.

A waiver required of the right to export, only in the case of the particular class of goods covered by the entry, on which an allowance for damage is made, 4754. (See 4722.)

cannot be made for damage incurred by galvanized-iron wire, 2451.

cannot be made for what is known as "commercial damage," 1350.

cannot be made for damage to merchandiss incurred while in public or private bonded warehouse, except when such damage occurs by accidental fire or other casualty, 3244, 3256.

for freezing of champagne on voyage of importation, may be made, as such damage is not embraced in the provision for allowance in lieu of breakage, 5255.

Galvanized-iron wire damaged by rust not entitled to, 4652.

If merchandise at the time of shipment from the foreign port was not in a fit condition to withstand the risks of an ordinary voyage, no allowance for damage can be granted; but if the damage is owing to the unusual length of the voyage, such facts may be considered as an unforeseen contingency, which would bring the case within the rule under which damage allowances are authorized, if proof of sound shipment is submitted, 3326.

In examinations for, of sardines, pickles, sauces, and other like articles in sealed bottles, jars, or cans, not less than 10 per cent. of the outer packages shall be opened, but the number of bottles, jars, &c., is left to the judgment of the collector. 3799.

in lieu of breakage, (see Breakage,) 5216.

may be made where goods entered for exportation have been laden upon the exporting vessel and injured by a collision, the vessel being at the time of the collision within the limits of a port of entry, 5438.

may be made on tin-plates, 3510.

may be made without protest and appeal, 3551.

Monthly reports of allowances for damage from ports of Boston, New York, Philadelphia, Baltimore, New Orleans, and San Francisco to be promptly made, 3496. Neither oats nor other kinds of grain are considered "perishable articles" under article 511, Customs Regulations, concerning allowance for damage, 2653.

"No allowance for damage accruing on the voyage of importation shall be made in consequence of rust of iron or steel, or upon manufactures of iron or steel, except on polished Russia sheet-iron," (120, T. I.); but where several pipes of lemon-juice were spilt during the voyage of importation, and their contents corroded and rusted certain hardware beneath, damage allowance was made, 1565. Regulations governing, amended, 3869.

Reported on goods in store which have once been examined, without observation or report of such damage, will not be allowed except in extreme cases, 1890.

Russia sheet-iron. Examinations should be made by the appraising officers while the packages are in their original condition, and such iron should be undisturbed until inspected, 4431.

The entry of merchandise must be lodged with the collector before the application for damage allowance is made and proof filed, 1393.

The fact that the precise cause of damage cannot be ascertained does not of itself defeat the claim for allowance, 3326.

Proofs must be filed within ten days after the date of landing. The date when the application is presented at the custom-house and sworn to is indicated by the date of the affidavit, and that is the date when the application is lodged, 5421.

When a cargo of plaster was shipped to Boston, but the vessel transporting it was obliged by stress of weather to put in at Eastport, and the plaster was carried by a different conveyance to Boston, held, that the shipment from Eastport to Boston was a part of a continuous voyage, and damage incurred in the process of such shipment was properly allowed for, 2008.

Where goods were damaged by the burning of a floating elevator at the dock on which they were landed, warehouse bond having been given before the reception of the damage, such goods were considered as constructively warehoused, and allowance for damage was made, 371. (See 1287.)

Where goods in a bonded warehouse were damaged by fire, and considerable expense was undergone afterwards to fit them for sale, the appraiser in making up his award of damage deducted the amount of the said expense from the price realized at the sale, and made his award of damage for the difference between the price realized, thus diminished, and the foreign market value; his action was approved by the Department, 4167.

Where goods are transshipped in the course of their voyage from a foreign country to the United States, damage occurring during such transshipment is to be considered as occurring during the voyage of importation, 375.

Where goods are entered for immediate transportation without appraisement, proceedings for allowance of damage on the voyage of importation may be instituted at the port of final destination, under the same rules that would apply if the goods had remained at the port of original importation, 1351.

Where unclaimed goods are sold at public sale, the duties to be deducted from the proceeds of such sale should be estimated upon the value of the goods at the time and place when they were shipped to the United States, no allowance for damage and deterioration being made, 4191, 1458.

will not be made in any case, unless every package containing the goods on which such damage is claimed is opened. When the examination is made elsewhere than at the appraisers' stores, the applicant must open packages and arrange conveniently for examination, 3636, 3233. The following classes of goods are exempted from the foregoing order: Green and dried fruits in packages, sardines, pickles, and other articles in sealed packages, pepper, pimento, and mace, macaroni, soda-ash and caustic soda, sugar in mats or bags, rice in bags, 3799.

will not be made for damage incurred by merchandise in warehouse by leakage in the roof of the warehouse, 2098.

will not be made for damage to outer coverings of importations, 2270.

DAMAGE ALLOWANCE ON CIGARS. (See Cigars.)

DAMAGE ALLOWANCE ON FRUIT.—Damage by salt-water is considered as occurring by decay, and no allowance can be made for, unless in excess of 25 per cent., 3235.

In the provision of the tariff that no allowance shall be made for loss by decay of fruit on the voyage, unless the loss shall exceed 25 per cent. of the quantity, the word "quantity" is construed to mean all the fruit mentioned in all of the invoices consigned to one party by the same vessel, from whatever port or ports, 3868, 1086, 4133, 4516.

may be made on apples shipped from Cauada to Suspension Bridge for immediate transportation and exportation *via* Boston, and frozen while in transit. Damage considered as having occurred on voyage of importation, 4743.

Oranges thrown overboard during a voyage are regarded as not imported, and are not to be regarded in proceedings for damage allowance, 4581.

Regular and additional duties to be levied on the whole quantity of fruit (oranges) imported, deducting the amount of damage allowed, less 25 per cent., 4524.

The term "quantity" in the provision of Schedule M that no allowance shall be made for loss by decay on the voyage, unless the loss shall exceed 25 per cent. of the quantity, &c., is construed to mean the quantity landed in the United States; and if a portion of an importation becomes entirely worthless on the voyage, such portion should not be included in the "quantity" of which 25 per cent. is to be ascertained, 3236, 3272. If part of the fruit becomes worthless and is thrown overboard during the voyage of importation, the 25 per cent. is to be ascertained on the fruit landed, not taking into consideration the fruit thrown overboard, 3272.

Words "whole quantity" in the statute relating to allowance for damage to fruit, refer only to merchandise shipped by one consignor from one place, and to the particular kind of fruit damaged, 4995. (See Op. Att'y-Gen. of August 19, 1881.)

When part of a cargo of fruit is damaged, no damage allowance can be made, unless the portion damaged constitutes 25 per cent. of the whole quantity of the importation, 3578, 3772.

Where fruit is so damaged on the voyage of importation as to be entirely worthless, the clause in the statute limiting the damage allowance to the excess over 25 per cent. does not apply, and the case should be treated the same as if no importation had been made, 4126, 1167. (See 424.)

DAMAGE ALLOWANCE ON GLASS.—In all cases where damage is claimed on glass or glassware, the damaged goods should be separated from the sound, and examination made at the earliest day practicable after the appraiser is ready to make such examination. If the goods shall have been sent to ware-

house, and there are no facilities for making the examination in warehouse, the goods should be transferred to the appraiser's store for such examination, 3337. Packages of broken window-glass presented for damage allowance, should be marked by examiners so as to prevent their presentation again for allowance, 2749.

DAMAGE ALLOWANCE ON SUGAR.—Appraisers will specify in the award of damage the mark and number of the damaged package, the classification of its contents for assessment of duty, and the weight as scored on the package. The entry will be liquidated on the basis of the award of damage thus made, 3820.

Decision 3456, which requires the stencilling of packages of goods upon which damage allowance is made, may be waived upon application of the importer.

Entry for consumption only will be allowed in such cases, 4682.

destroyed in warehouse. Where an allowance of 100 per cent. was made on a portion of the sugar so destroyed, and 75 per cent. on the residue, *held*, that the allowance of 100 per cent. should be credited on the bonds for the sugar wholly destroyed, and 75 per cent. for the quantity partially destroyed. The expenses incurred should be paid from the proceeds of the sale of the sugar in the usual manner, and an amount be credited on the bonds equivalent to the duties due on the merchandise originally imported, reduced in proportion to the damage allowed. The bonds should then be cancelled and the duties, reduced as aforesaid, paid into the Treasury, 2592.

In ascertaining the damage upon sugar in mats, bags, and baskets, the condition of such merchandise may be ascertained by boring into each package and taking samples therefrom, instead of opening the package, 3713.

Rules for making, to be carried out only so far as the circumstances of any given case will admit, 4150.

DAMAGE ALLOWANCE ON WINE.—Wine imported under immediate-transportation bond *via* New York to Chicago, subject to damage allowance, 2339, 4729.

Whereupon the arrival of an importation of wine at a port the inspector reported "one case short, empty and broken," and the collector assessed duty upon the entire invoice quantity, with the statutory allowance of 5 per cent. for breakage, (act of February 8, 1875,) *held*, that such action was correct, and that the duty should not have been assessed upon the invoice quantity, less the quantity contained in the broken case, with 5 per cent. allowance for breakage on the other cases, as claimed by the importers, 3327.

DAMAGED GOODS entered in bond should be plainly stencilled with the word "damaged" by appraiser's officers, before delivery. Appraiser will certify on the damage warrant that the stencilling has been properly performed. Damage must be ascertained within thirty days from date of filing the damage warrant, and when practicable the award must be made and returned to the custom-house within thirty days after the date of damage warrant, 3456, 2213, 1092; *contra*, 2453, 2565.

DAMAGE RETURNS on sugar in mats and bags, instructions requiring appraiser to specify in award of damage the marks and numbers of the damaged package, the classifications of its contents for assessment of duty, &c., amended so as not to apply to, 3832.

DAMAGE, (RUST.)—"In the opinion of the Department, the provision in the third section of the act of July 14, 1862, (120, T. I.,) that 'no allowance or reduction of duties for partial loss or damage shall be hereafter made in consequence of rust of iron or steel, or upon the manufactures of iron or steel, except on polished Russia iron,' only applies to cases where the rust is an ordinary incident of the sea-voyage, and, therefore, that it does not prohibit an allowance for excessive rust or damage to iron, &c., under the general law, when such excessive rust or damage is caused by extraordinary circumstances on the voyage, such as the wreck of the vessel," &c., 1138.

DAMASK towelling with colored border is classified as *bleached damask*, and not as "damask, colored, stained, painted, or printed," (Schedule A,) 1010.

DAMASKS, bleached cotton, containing over one hundred and less than two hundred threads to the square inch, weighing less than five ounces per square yard, and costing under 25 cents per square yard, dutiable at 5½ cents per square yard, as bleached cotton, "finer and lighter," 4192.

DANDELION-ROOT dutiable at 3 cents per pound, under the provision for "dandelion-root, raw or prepared," &c., (263, T. I.,) 3289.

DANTZIC SPRUCE BEER. (See Malt Extract, 5373.)

DEBENTURE CERTIFICATE. (See Certificate, Landing.)

DECALCOMANIA PICTURES dutiable as printed matter, at 25 per cent. ad valorem, 3822; *contra*, 2950, 2124. (See Arthur *vs.* Moller, 7 Otto, 365.)

DECISIONS.—Collectors of customs at ports where there are naval officers and surveyors are directed to communicate to such officers all instructions from the Department modifying the published regulations or decisions of the Department, 2475.

of the Secretary of the Treasury imposing duties upon imports cannot be reversed by the Secretary, except upon the judgment of a court or an opinion of the Attorney-General, 3325. (See act of March 3, 1875.)

of the Treasury Department on appeals. An appeal is decided whenever the Secretary of the Treasury reaches and indicates to the person in his Department charged with that business a conclusion either favorable or adverse to the appellant. No further action is necessary to give effect to the decision, and no notice of the decision need be given to the appellant, as he must inform himself, 2902.

When a decision of the Department is made, either lowering the rate of duty previously exacted or advancing the same, such decision will be held applicable to all subsequent withdrawals from warehouse for consumption of the same kind of goods, notwithstanding that protest and appeals may not have been made against the original liquidations of the entries of the goods, 1521.

DECISIONS, CHANGES OF. (See 1979, 2033.)

Duties on goods withdrawn from warehouse for consumption under the privilege of the penal bond, previous to the date of a decision of the Department raising the rate of duty on similar goods, will be liquidated at the rate prescribed by the Department in any decision existing at the time of such withdrawal, 2605, 2472. (See 2033, 1400.)

Entries of merchandise, whether for consumption on arrival or for warehousing, should be adjusted at the rates fixed by the decision in force at the time of such liquidation, provided such rates are less than those previously in force. Entries which have not been liquidated more than ten days upon the receipt of any

decision of this Department lowering the rate of duty may be reliquidated at the proper rate of duty. This will not operate, however, to waive the necessity for protest and appeal in case such reliquidation is not made, 3368, 2273.

DECLARATIONS to invoices must be made either by the actual owner or manufacturer, or by the shippers after the production of a proper power of attorney from their principal, 3120.

to invoicees may be made before consuls other than those authenticating the same, 3059.

DEDUCTION FROM GROSS TONNAGE. (See Tonnage.)

DEER-HORNS, parts of, cut to length for carving-knife handles, dutiable at 20 per cent., as partially manufactured articles, under section 2516, R. S., 4689.

DEFICIENCY.—Where goods are taken under bond direct from importing vessel to importer's store, no allowance will be made for deficiencies in the contents of the packages, 4336, 4370.

DELIVERY BOND, in admiralty proceedings, the provision in section 941, R. S., for the approval of, by collectors, contemplates that those officers shall exercise an intelligent discretion in granting or withholding their approval of such bond according as, in their judgment, they shall find that it is or is not a sufficient bond. Such bond should be sealed, and where the principal marks with a cross there should be at least one attesting witness, 3768.

DELIVERY OF EXAMINED PACKAGES.—Collectors of customs, before granting a permit for the delivery of examined packages, will hereafter require the importers to make an additional deposit of "estimated" duties sufficient to secure the duties due, whenever it shall appear by the appraiser's report that he has advanced the value, or reported a rate of duty on the invoice higher than that stated in the entry, 3215.

DELIVERY OF GOODS.—Bond in double the estimated value of the goods is required by articles 350 and 357 of the Regulations in all cases before the permit is issued, whether the goods are free or dutiable, 4467.

pending reappraisal, regulations relative to the, 3663. (See Amendments, 4459.)

DEMERA SUGARS, instructions contained in 4102 applicable to, 4110.

DEMIJOHNS containing vinegar, 1475.

DENVER, COLO., made a port of delivery, with privileges of immediate transportation of merchandise, 5286.

DEPARTURE PERMITS, which under article 258, Customs Regulations, 1874, were to be issued to masters of vessels carrying passengers, on their filing passenger-lists, are no longer to be issued, as such lists need not be filed, 2316.

DEPOSIT of moneys, regulations relative to, 1686. (See Compromise.)

to pay duties. Where money is deposited with a collector of customs wherewith to pay the duties when they shall be ascertained, and the duties are afterwards ascertained and then a protest is made against the payment, the protest is too late, the money not having been paid compulsorily in order to get possession of the goods. (Crocker vs. Redfield, 4 Blatch., 378.)

DEPOSITS ON ACCOUNT OF DECEASED PASSENGERS. (See Passenger Act of 1882, 5488.)

DEPOSITS ON ACCOUNT OF IMMIGRANT FUND, 5369. (See Immigrant Fund.)

DEPOSITS OF PUBLIC MONEY, regulations relative to, 2581, 2561.

DERELICT, documenting of vessels found. Where a United States vessel is found derelict at sea, and is taken into a foreign port, condemned and sold under the decree of an admiralty court for the benefit of salvors, and the vessel is sold either to the American owners or other American citizens, with no part ownership in citizens of other nations intervening, an American register may be issued to her on the presentation of a *proper bill of sale*, which must recite the last register or enrollment, 3373, 2687. So of United States vessels found derelict in American waters and condemned and sold in a United States court, 2687. (See 1571.)

When a vessel is found derelict, she cannot be registered until it is shown that she is a vessel of the United States, 1309.

DESERTION, consular certificates of, 2303.

DETENTION of importations. Collectors cannot detain goods because of an existing lien against the importers thereof for freight on a previous importation. If the freight, however, be due on the particular merchandise sought to be detained, he may refuse to deliver the merchandise under section 2981, R. S., until the freight due thereon has been paid or secured, 3453.

DIAGONALS. (See Alpacas.)

DIALS manufactured of copper and enamel, the latter being the component material of chief value, held dutiable as "manufactures of glass, or of which glass is the component material of chief value," 1683.

DIALS, WATCH, dutiable at 25 per cent. ad valorem, (533, T. I.,) as "parts of watches and watch materials," 2807.

DIAMONDS, ENGRAVERS', dutiable at the rate of 25 per cent. ad valorem, as "diamonds * * * when set in gold, silver, or other metal," 2865. having a handle of wood, and used for engraving by hand, dutiable at 25 per cent. ad valorem, 3556.

DIAMONDS, GLAZIERS', mounted in stocks and fitted for use, free of duty, 3546.

DIES, steel embossing, used in embossing card-boards from a plain surface in raised figures, dutiable as "manufactures of steel, n. o. p. f.," at 45 per cent ad valorem, (91 T. I.,) and not as "plates engraved of steel," 3254.

DISAGREEMENTS BETWEEN REAPPRAISERS. (See Appraisers.)

DISASTERS, marine, statistics of, to be furnished the Superintendent of the Life-Saving Service, 3645.

DISBURSING AGENTS, acting, appointment of certain officers of the customs as, 1455.

of funds appropriated for public buildings, should send their accounts with vendors to the bureau to which they pertain within ten days after the expiration of each month, and after examination such accounts will be passed to the proper accounting officers of the Treasury for settlement, 2508.

DISBURSING OFFICERS. (See, generally, 1472, 986.)

of the Indian Department, regulations for, 2122.

DISCHARGE OF CARGO.—Collectors may, at the request of the master, agent, or owner of vessel, allow goods landed to remain on the decks, at the sole risk of the owner of the vessel, not longer than forty-eight hours, 3259, 3278.

DISCHARGING OFFICERS. (See Inspectors of Customs.)

DISCONTINUANCE of bonded warehouses, how authorized, 4636.

DISCOUNTS cannot be deducted for screenings or dust purchased with malt, 4742. for cash. Where goods were invoiced at a certain price from which a reduction

of 2 per cent. was made in the invoice for cash, and the appraiser disallowed such discount on the ground that the importers stated in their entry that cash was not paid, *held*, that the appraiser erred in not allowing such discount, 3687. not specified in the invoice, and which are not the ordinary *trade discounts*, cannot be allowed in the assessment of duty, 2684.

on exchange. A discount for purchasing a bill of exchange for remittance in payment for merchandise not appearing in the invoice, cannot be allowed in the assessment of duty on such merchandise, 3633.

DISCRIMINATING DUTIES, (see Chinese Vessels; section 2502, R. S.,) 4746.

Regulations relative to, 3938.

Section 2501, R. S., imposing such duties repealed, to take effect from and after January 1, 1883, 5227.

By act of December 23, 1882, all goods in public store, or warehouse, or on ship-board in port, on January 1, 1883, relieved from discriminating duties, 5494.

Egypt is not a country "east of the Cape of Good Hope" within the meaning of section 2501, R. S., 1793.

Human hair imported from China into France and there cleaned, drawn, and dyed, is subject to the discriminating duty of 10 per cent. ad valorem imposed on merchandise the product of countries east of the Cape of Good Hope and imported into the United States from countries west of the Cape of Good Hope 4351, 3424. (See 3796.)

not to be collected on merchandise from Turkistan, that country not being included in the term "countries east of the Cape of Good Hope" as used in the statutes, 3981.

Persia is a country east of the Cape of Good Hope within the meaning of section 2501, R. S., 3538, 1820.

under section 2505, R. S., will not be levied on merchandise imported in French vessels from countries other than France, 1689; *contra*, 1272.

DISCRIMINATING DUTY.—Calf-skins the product of a country east of the Cape of Good Hope, when imported raw into England and there tanned and converted into leather, thus constituting them manufactures of England, are not subject to, if satisfactory proof is made of these facts 4392.

does not attach to hides and cuttings of hides which, being the products of countries east of the Cape of Good Hope, have been imported into England and there submitted to processes which entirely change their character, 3445.

on gunny bags. Where shippers and importers of gunny bags could not certify whether or not they had been manufactured in a country east of the Cape of Good Hope, and experts reported they had been manufactured in Great Britain, the bags were exempted from the discriminating duty, 3656.

Rags imported into the United States from London, to which place they had been originally shipped from Japan, of which country they were the product, held liable to the discriminating duty of 10 per cent., although the original fabrics from which the rags were produced were exported to Japan from the United States and England, 1715.

The articles enumerated in section 2501, R. S., as liable to the discriminating duty when the product of a country east of the Cape of Good Hope, imported from a country west thereof, are liable to such discriminating duty whether they have been originally transported from the country of production or manufacture to the places whence imported into the United States by the overland or Red and Mediterranean Seas route or not, 1716; *contra*, April 24, 1863.

Under section 2502, R. S., merchandise brought in from Cuba and Porto Rico in Spanish vessels is liable to the discriminating duty of 10 per cent. ad valorem, 2073, 1028, 1099.

DISCRIMINATING DUTY OF 10 PER CENT.—A cargo of tea shipped from China to Montreal, and thence shipped to New York without breaking bulk, is liable to discriminating duty of 10 per cent., 1862.

accrues on the waste which is rejected on the repacking in England of an invoice of jute imported from a country east of the Cape of Good Hope into England, which waste has undergone no change since it left the country of original production save that which is the result of decay, as the product of a country east of the Cape of Good Hope, and not of England, 4292.

Articles the products of countries east of the Cape of Good Hope, exported to countries west thereof, and there cleansed, polished, &c., or submitted to any process of manufacture which does not materially change the character of the articles, are liable on importation into the United States to the discriminating duty of 10 per cent., 1131, 3339, 3424, 3464, 3796, 4351. (See decision of April 24, 1863.)

Certain Chinese handkerchiefs embroidered in England subject to the discriminating duty, their character not being changed by the embroidery to make them English goods, 4954.

does not attach to shells imported into Germany in a crude or natural condition, and prepared there by cutting and grinding for use in manufacture of inlaid work, and thence imported into the United States, 4428.

Goat's hair the product of a country east of Cape of Good Hope. Placing the hair of the alpaca, goat, and other like animals in Schedule L only renders it subject to the duties therein imposed on wools of the second class, but does not exempt it from the discriminating duty accorded to wool under section 2501, R. S., 4591.

Goods the product of a country east of the Cape of Good Hope may be transshipped at intermediate ports without its being considered that the continuity of the voyage was thereby necessarily broken. An importation, however, from Auckland, stopping at London and remaining four months, was regarded as an importation from London, and discriminating duty assessed, 4397.

Saltpetre the product of a country east of Cape of Good Hope, which has been imported to London and there refined, and then imported into the United States, is subject to such duty, the refining not making it an article other than salt-petre, 4414.

The manufacture of gunny cloth the product of a country east of the Cape of Good Hope into bags in Great Britain, was held not to constitute such a material change in the character of the merchandise as to free it from the discriminating duty, 895.

The term "Cape of Good Hope" as used in section 2501, R. S., is applied to the country or colony known by that name, and not to the Cape itself, in which that colony terminates on the south. Merchandise exported from the colony of the Cape of Good Hope to the United States will not therefore be liable to the discriminating duty, although produced east of the Cape, 558.

under section 2501, R. S., does not attach to alpaca wool, 5120.

under section 2501, R. S., attaches to articles upon the free list, when such articles

being the product of countries east of the Cape of Good Hope are exported to the United States from the countries west thereof, 774, 1145.

under section 2502, R. S., cargoes of vessels under the flag of the Kingdom of Borabora, one of the Society Islands, with which the United States has no treaty, subject to, 4633.

Where certain merchandise the product of a country east of the Cape of Good Hope was originally shipped from Calcutta for the United States, but the merchandise was landed and sold at Bermuda, (a place west of said Cape,) whence it was imported into the United States, it was held that the original voyage terminated at Bermuda, and that the discriminating duty of 10 per cent. therefore attached upon the importation of the merchandise into the United States, 349, 1226; but where the papers presented at the custom-house show the goods were originally destined for the United States when shipped from the country of their production, and that their arrival at, and transshipment in a country west of the Cape was only an incident in the voyage of importation, the discriminating duty would not attach, 940.

When articles the product of a country east of the Cape of Good Hope are first imported into the United States, then exported, and then reimported into the United States, they are liable to the discriminating duty of 10 per cent. ad valorem, under section 2501, R. S., 2944, 2236, 1473, 1599.

DISEASES.—Cattle suffering from contagious and infectious diseases not to be shipped, 3867.

contagious and infectious, rags, furs, skins, &c., from ports of the Black Sea and Sea of Azof forbidden to be imported, (unless disinfected,) to prevent the introduction of, 3908.

DISTILLED SPIRITS, imitation varnish dutiable as, 4549.

imported in bottles. Allowance for damage in lieu of breakage, 5216. (See Breakage.)

DISTRESS.—Vessels should not be obliged to make entry when compelled through stress of weather to put into port for repairs and to unload and reload their cargoes. Charges for storing and safe-keeping of merchandise, and fees to the officers will be paid, 3164, 1788.

DISTRIBUTION OF CHARGES.—Charges, commissions, &c., should be distributed *pro rata* on the different packages in invoices according to value, in accordance with the concluding sentence of section 2907, R. S., 3388.

DISTRICT ATTORNEYS, reports to, under the act of March 3, 1873, 1607.

Since the passage of the act of June 22, 1874, the district attorney must "initiate" proceedings in all cases of violations of the customs-revenue laws, irrespective of his own judgment as to the ends of public justice in that connection. He will report the facts at once, pending such initiation, to the Secretary of the Treasury, stating whether in his opinion the proceedings can be sustained, and will receive instructions from the Secretary. This constitutes the Secretary the only judge of *what the ends of public justice require*, while it leaves the attorney to pass upon such professional matters as are involved in the question whether a case can be sustained, 2514.

to be informed by inspectors of steam-vessels of all violations by licensed officers or owners of Title 52, R. S., 3728.

Violations of section 4243, R. S., will be reported to, where the evidence of the wilful violation is plain, otherwise not. Cases of seizure of goods for violation

of the customs-revenue laws, where the value of the goods exceeds \$500, are to be reported at once to the district attorney for libel, unless it is thought advisable to recommend to the Department to release, 2619.

DIVISION for export of the quantity of manufactured domestic tobacco withdrawn under a single bond cannot be made, 4159.

of consignments of domestic spirits shipped in bond from interior places for exportation forbidden, except in extraordinary cases, 3873.

of consignments of domestic spirits shipped in bond from interior places, into lots containing less than one thousand gallons, cannot be permitted consistently with the provisions of sections 3329 and 3330, R. S., 4170.

DIVI DIVI free of duty, as an article in a crude state used in dyeing or tanning, n. o. p. f., 4371.

DOCUMENTATION of yachts, 2091.

DOCUMENTS. (See Marine Documents.)

Originals will not be furnished by the Department unless it is shown that certified copies will not answer equally well, 2108.

Temporary marine, notice of the issue of, must be sent to home ports of vessels, 3432.

DOG ISLAND LIGHT, 1397.

DOILIES, COTTON. (See Cotton Doilies.)

DOLLAR, Spanish, valued at 96.5 cents, 4866. (See Currency.)

DOLLARS, the United States trade, the Hong-Kong, and the Japanese silver dollars will be considered as of the same value as the gold dollar of the United States in assessing duty upon merchandise purchased with, 3290.

DOLLS. (See, generally, 546; also, Whistling Babies, 4832.)

Wardrobes, 569.

dressed in wool apparel, dutiable as "dolls," at 35 per cent. ad valorem, 3530, 2379.

Figures of moulded India-rubber representing human forms, in a dressed state, with a squeaking or whistling attachment, classified as dolls, and dutiable at 35 per cent. ad valorem, (340, T. I.,) 5196.

Figures with the ordinary head of a doll, with a body of wood and wire, covered with a dress, the hands holding cymbals made to strike by touching a spring, are dutiable as "dolls," at 35 per cent., (340, T. I.,) 5164, 5428.

India-rubber, with a whistle attached, not commercially known as dolls, but as "whistling babies," dutiable at 50 per cent. ad valorem, as "toys," 3394; contra, 5059.

Small china figures of children, in sitting, lying, and other positions, properly classified as "toys," at 50 per cent. ad valorem, (521, T. I.,) 4988.

Small china figures intended as playthings for children dutiable at 35 per cent., ad valorem, as "dolls," and not as "toys," 4231.

So-called, consisting of jumping-jacks, &c., dutiable as "toys," and not as "dolls," 1725.

DOLLS' WARDROBES dutiable, when accompanying the dolls as necessary appurtenances, at 35 per cent. ad valorem, 3871.

DOMESTIC ALCOHOL manufactured in warehouses of Class 6. Form of export bond modified, 4511.

Regulations for the withdrawal of, from any distillery warehouse without payment of internal-revenue tax, when intended to be used in the manufacture of perfumery, medicine, &c., for export, 4090; modified, 4510.

DOMESTIC ARTICLES exported without payment of internal-revenue tax are dutiable on being returned to the United States, at a rate of duty equivalent to the internal-revenue tax assessed upon like articles at the time of importation, (section 2500, R. S.,) 2260, 5198. (See decisions of Oct. 20, 1866, and Nov. 13, 1866.)

Lard-barrels returned from abroad entitled to free entry, 4572. (See Free Entry.) on board a vessel wrecked on a foreign coast, carried into a foreign port, and there sold, are liable to duty on being returned to the United States, 338.

DOMESTIC ARTICLES EXPORTED AND RETURNED. (See, generally, 2302, 1357.)

American machinery returned for repairs is entitled to free entry, 2440.

A change of ownership in, after exportation and before importation, does not affect their right to free entry, 2800.

and by reason thereof entitled under the regulations to free entry, must be examined and appraised like all other imported merchandise, 1477.

Books sent out of the United States to be bound, are liable to duty on their full value when returned, 666.

cannot be admitted free of duty if such articles have undergone any change in their condition, 3065, 3087, 4105, 2913, 2493; but when blasting-powder of domestic manufacture was exported and returned damaged by moisture, it was admitted to free entry, 2755; and where two cables belonging to an American ship were sent to the United States for repairs from a foreign country they were admitted to free entry, though one had been broken and both were used abroad, 2801; where diamonds were stolen in the United States and carried to Europe, where they were recovered by their owners, free entry was allowed to be made of them on their return to this country, 624. (Decision of Oct. 26, 1880, *unpublished*.)

Collectors are authorized to waive the requirement of record evidence of clearance, and to accept other satisfactory evidence of exportation in cases where the goods are valued at \$100 or less, if satisfied that there is no wilful negligence on the part of the importers, &c., 5170.

Damage incurred on the voyage of exportation should not be regarded as such a change in the condition of domestic goods as to preclude them from free entry when returned to the United States, 2252, 2755.

Engines and machinery (of domestic manufacture) taken at a port of the United States from a foreign-owned steamship using them, and which had once been a vessel of the United States, would be liable to duty, 413.

General regulations relative to, 2990.

Hoop-iron of American manufacture, exported from the United States as strapping for cotton-bales, cannot be returned to the United States free of duty, 2525.

Machinery of domestic manufacture exported new, *before being used*, and set up and used abroad, is not admissible to free entry on its being returned to the United States, not being considered in the same condition as when exported, 269, 483; but if such machinery has been used before exportation, its use abroad does not necessarily prevent its free entry on return. It is then a question to be settled by evidence whether its condition has been changed or not, 2126. (See 638, 2965.)

Shooks exported and made into boxes, which are returned filled with green fruit.

Instructions with reference to application under section 9 of the act of February 8, 1875, for the free entry of such boxes, 5320.

The Department does not consider the natural growth of animals or any training which they may have received while abroad such a change in their condition as to exclude them from free entry on their return, 2190, 2492; but where horses are sold to a foreigner by an American citizen, and such foreigner takes them to a foreign country, and there trains them, after payment of duties, and they enter into the common stock of that country, and after such use are returned to the United States, they are dutiable, 2487.

Where organ-pipes of domestic origin were exported to Canada to be voiced and fitted into an organ, free entry of them was refused on their return because not in the same condition as when exported, 732.

DOMESTIC GRAIN-BAGS, BARRELS, BOXES, SHOOKS, &c.—Regulations relative to free entry of, when exported and returned, 4594, 4260, 3782, 3314, 2839, 2110, 2496, 2992. (See decision of Dec. 11, 1858.)

DOMESTIC MANUFACTURES.—Leather manufactured in the United States from foreign hides, exported without benefit of drawback and returned to the United States, is exempt from duty, 1082.

DOMESTIC SPIRITS, divisions of consignment of, shipped in bond from interior places for exportation forbidden except in extraordinary cases, 3873, 4643.

DOMESTIC TOBACCO reimported. (See Reimportations.)

DOMESTIC WHISKEY returned from abroad. Duty should be assessed equal to the internal-revenue tax on the contents of each barrel ascertained by re-gauging, taxing fractional parts of gallons as entire gallons, 4382.

DOUBLOON, Cuban. Invoices made out in the paper peso of Cuba, when the purchases have been actually made in such depreciated currency, may be readjusted on the basis of the local value of the doubloon as declared by the laws of Cuba, 2622.

The Spanish-American, will be valued at \$15.70, money of the United States, in estimating the duties on merchandise from the Argentine Republic, invoiced in doubloons, 3153; *contra*, 2943, 2574, 2470.

DRAFTS, Treasury, instructions concerning the payment of, and official checks of public disbursing officers, 3107.

DRAININGS of vessels which have been laden with molasses and sugar, such drainings consisting of a mixture of molasses, salt-water, dirty sugar, &c., should not be classified for duty as molasses, but as "articles manufactured, in whole or in part, n. o. p. f." at 20 per cent. ad valorem, 2804.

DRAWBACK, (see "Shipments" for Exportation via New York,) 4937.

allowed on foreign railroad iron remanufactured and connected by bars and belts, 3984.

Amendment of 3020, R. S., as to articles manufactured in part from foreign materials, 4491.

Cancellation of bonds given by manufacturers of grain-bags. Where the manufacturers claiming the drawback are not the exporters of the bags, which renders the production by them of a foreign landing certificate impracticable, the return of lading and the clearance of the vessel may be accepted as sufficient evidence of exportation, and the bond may be cancelled thereon, 5228.

denied after withdrawal under penal bond, 4843.

Domestic manufactures of foreign material exported without drawback, and returned to the United States, are free of duty, 1082.

Gauger's fee for goods on which drawback is allowed, applicable only to goods put up in casks, 3854.

Goods entered for consumption cannot be exported with benefit of, 4850.

Goods on which drawback has been paid, reimported, are subject to the same rate of duty as when imported, 3138, 3221, 2972.

List of rates of, 4350, 3504, 3374, 1326.

No allowance of, can be made on articles manufactured of materials imported more than three years before the date of attempted exportation, 3506.

not allowed on confectionery entered for consumption and delivered into importer's possession; but any part of an importation valued at not less than \$50 remaining in the custody of the Government may be exported with benefit of drawback, 4309.

not exceeding \$100. Export bond not required, but outward bill of lading must be deposited and other regulations observed, 4919.

on bags made from imported burlaps allowed, although sewn with domestic twine constituting $\frac{1}{2}$ per cent. of the value of the imported cloth, 4217.

on bullets. Bullets manufactured in the United States from imported lead, and exported in cartridges containing gunpowder of domestic materials and manufacture, are entitled to drawback under section 10, act of February 8, 1875, (18 Stats., 309,) 3088.

will be allowed on cans made of imported zinc on their exportation, 2238.

Cartridges made of bullets and gunpowder manufactured from imported materials and exported in the form of cartridges, the shells of which are manufactured wholly or in part from domestic materials, and cartridges composed of bullets and shells made wholly of imported materials, and of gunpowder containing foreign saltpetre, are entitled to drawback, 4212.

on unprimed cartridge-shells allowed, equal to the duty paid on imported caps, less 10 per cent., 4660.

on prepared cocoa-nut. The article being manufactured from imported cocoa-nuts and sugar refined from imported raw sugar, is entitled to drawback, 4664.

on cut nails. On the exportation of cut nails manufactured wholly from imported scrap-iron, a drawback will be allowed equal to the duty paid on the material used, less the legal retention of 10 per cent. When the values expressed in the invoices of the original importation and the reports of the appraiser thereon, show such importations to have consisted exclusively of *old* scrap-iron and to have been valued accordingly, 25 per cent. will be added to the net weight of the exported nails as allowance for wastage. In each such case the manufacturer's and exporter's oaths must state specifically that the nails were manufactured exclusively of old scrap-iron. When all or part of the material used was *new* scrap-iron, only 12 per cent. will be allowed for wastage, 3322.

One entry for drawback of goods of different manufactures may be allowed, if the exporter furnishes affidavits from the several manufacturers, 5056.

on exportation of portions of imported railroad-iron, remanufactured, allowed, 3885.

on fire-arms. Fire-arms become entitled to drawback under sections 3019, 3020, R. S., if imported material has been used in their manufacture exceeding in value

- one-half of the value of the material so used, including their stocks, which latter, however, must be wood of the growth of the United States, 2966.
- upon flour manufactured wholly from imported wheat allowed at the rate of 89 cents per barrel, less the legal retention of 10 per cent. The rate heretofore prescribed, 75 cents, superseded, 5119. (See 5193.)
- on grain-bags exported, additional regulations relative to, 5086.
- on hemp. Where hemp is imported to be manufactured into cordage for use in the repair of an American ship engaged exclusively in foreign trade, but such hemp is not used before the vessel clears for a foreign port, being stored in her hold for future use, the case is not covered by section 2513, R. S., and the hemp is dutiable, 4244.
- on horseshoes manufactured wholly of imported scrap-iron; an addition of 25 per cent. to be made to the net weight of horseshoe-iron in estimating drawback, 4186.
- on liquors, allowed *when duties have been paid*, only on the quantity and proof of the article actually exported, 4264.
- upon foreign salt used in curing meat intended for exportation, not allowable, 4137.
- No drawback can be allowed on silk withdrawn from warehouse to be dyed, stained, colored, printed, &c., on the return of the silk to the warehouse, 3187; *contra*, art. 737, Customs Regs., 1874.
- on sugar. One per cent. only on the amount of all drawbacks allowed under section 3019, R. S., on refined sugars exported on and after March 3, 1875, will be retained for the use of the United States, (act Mar. 3, 1875,) 2231.
- on tin-plate exported in the form of tin cans, 4555. (See Tin-Plate.)
- Proper evidence of the importation of *all* the component parts of articles sought to be exported must be given, before the allowance of, 4148. Entries liquidated prior to the 15th of August, 1879, not in accordance with this rule, not to be disturbed, 4199.
- Railroad-iron cannot be imported for manufacture into bar-iron, and re-export with refund of duty, as the law providing for such refund or re-export out of bond is specific, and applies only to railroad-iron, which must be identified on export as railroad-iron, 1955.
- Rates of, allowed on bullets, gunpowder, and saltpetre, 2176.
- Rates of, on sugar and sirup, 800, 2312, 3364, 3367, 2554.
- Regulations as to re-exportation of merchandise with benefit of, 1872.
- Sampling sugar for. Samples should be taken from at least one in every ten packages, by experienced samplers, compared with Dutch standard for classification, and reported upon to the collector, 3879.
- The general rule is (section 2978, R. S.) that no merchandise subject to duty shall be entered for drawback, or exported for drawback, after it is withdrawn from the custody of the officers of customs, 2357.
- The limitation in section 3016, R. S., that merchandise imported shall be entitled to drawback of duties paid, unless the duty so paid shall amount to at least \$50, applies only to merchandise exported in the original casks, cases, chests, boxes, &c., without diminution or change of the articles therein contained, and is not applicable to goods manufactured in the United States from imported materials and then exported with benefit of drawback, 3541.

The provision of section 3016, R. S., fixing the *minimum* amount of duties returnable by way of drawback on exportations of merchandise at \$50, does not apply to drawbacks allowed under section 3019, R. S., providing for drawback on exportation of "articles manufactured of imported materials," 2238.

Where merchandise upon which an additional duty of 10 per cent., under section 2970, R. S., has been imposed, is exported directly from the custody of officers of the customs, the additional as well as the other duties will be returned as drawback, 3502.

DRAWBACK, FOREIGN.—A drawback allowed by a foreign government on the exportation of any article does not affect the value *in* the markets of that country, for the drawback is not paid or allowed until after the goods are withdrawn from the markets of the country, 406.

No deduction from the invoice and entered value of English silver-ware can be made for the drawback which the English government allows on the exportation of such ware, such drawback not being deducted nor allowed as a discount on the original invoice, 2847.

DRAWBACK OF INTERNAL-REVENUE TAX.—Persons pecuniarily qualified, but in the employment of exporters of beer, cannot be accepted as sureties upon export bonds covering small shipments of bottled beer for drawback of internal-revenue tax. Exporters may avoid the inconvenience of finding bondsmen for each of numerous small shipments by not claiming drawback until the receipt of the evidence of foreign landing, 4302.

DRAWBACK CERTIFICATES must be issued from the port where the export entry is made, whatever may be the district in which the manufactory or port of importation of the materials is situated, 4238.

Payment of, cannot be made after expiration of appropriation, 4287.

DRAWBACK ON TIN CANS.—Evidence of the importation of the materials from which the caps of tin cans sought to be exported with benefit of drawback are made, the value of such caps constituting only $2\frac{1}{2}$ per cent. of the value of the cans, not required, no drawback being allowed on the caps, 4274.

In entries of tin cans for exportation with benefit of drawback the particulars of the importation of the pig-tin used in the manufacture of the solder may be omitted, as no pig-tin is produced in the United States, 4211.

manufactured of imported materials allowed, although the rosin used in soldering such cans is not proved to have been imported, no drawback being claimed thereon, 4282.

Tin cans filled, and exported for benefit of drawback, are not weighable within the meaning of section 3024, R. S. The quantity of imported tin used is to be ascertained by a computation based on the measurement of the cans and the known average weight of tin-plates, and not by "the returns of the weighers," 3302.

DRAWERS, silk plaited, made on frames, being manufactures of silk and cotton, cotton chief value, dutiable at 35 per cent. ad valorem, as "wove * * * drawers * * * made on frames," &c., 3771. (See 3690; 6 Otto, S. C. Reps., p. 118.)

DRAYMEN may be appointed by collectors without the express approval of the Department. Collectors will, however, in each instance take such bond as will protect the revenue against loss from failure of such appointees to perform their duties, 1001.

DREDGE.—A floating steam-dredge, self-propelling, to be used in various harbors, would be required upon importation, to pay duty, 1380.

DREDGES, foreign steam, cannot be documented as American vessels, and cannot trade from place to place in the United States; they might, however, be imported for the purpose described, and pay duty as any other importation, but they would not be entitled to marine papers, 2329.

DRESSED MEATS are dutiable as unmanufactured articles, at 10 per cent. ad valorem, (section 2516, R. S.,) 2325, 1022; *contra*, 2060.

DRESSED SKINS, (see Skins,) 4882.

DRESS-PATTERNS.—Certain patterns for dresses designed for ladies' wear, each piece comprising the material for a garment, and embroidered with linen or cotton thread, dutiable at 35 per cent. ad valorem, as "manufactures of cotton, linen, silk, wool, or worsted, if embroidered, * * * n. o. p. f." 3594, 2027. (See Arthur *vs* Homer, 6 Otto, 137.)

DRESS-SHIELDS, gutta-percha, covered with cotton and bound with narrow silk braid, dutiable at 35 per cent. ad valorem, under the provision for "articles worn by men, women, or children, of whatever material composed, except linen or silk, made up," (318, T. I.,) &c., 3733.

of gutta-percha, made entirely of gutta-percha, dutiable at 40 per cent. ad valorem, as "gutta-percha, manufactured," 3985.

DRESS-TRIMMINGS OF WOOL, flannel strips embroidered with cotton dutiable as, (248; T. I.,) 3837.

DRILLS.—Colored linen drills are dutiable under the provision for "drills," 1598, 1609; *contra*, 97.

striped brown, held dutiable at 30 per cent. ad valorem, as "brown or bleached drills," notwithstanding the article was striped; it appearing the stripes were formed by an admixture solely of the brown and white linen threads which form the body of the material, 1508.

DRIPPINGS, machinery, consisting of a mixture of tallow and olive-oil, fit for use other than as soap-stock, dutiable at 10 per cent. ad valorem, as "grease, not specified," 3468.

DROSS, tin, dutiable at 20 per cent. ad valorem, as a metal, unmanufactured, n. o. p. f., 3604.

DRUGS, damaged or deteriorated, must be exported within six months, or destroyed at the expense of the owner, under the supervision of the collector, (sections 2935-2937, R. S.,) 2203.

Directions for repacking, for exportation, 3620.

Where the whole invoice of an importation of drugs has been sent to the appraisers' stores for examination, under sections 2933 and 2935, R. S., no additional charges for the labor, storage, &c., is chargeable to the importer, such examination being made entirely for the interests of the Government, 366.

DUCHESS LACES dutiable at 35 per cent. ad valorem, 3912.

DUCTILITY OF BOILER-IRON.—The words "should show," in the third division of rule 4, Rules of Navigation, given in decision 3870, relative to, are advisory, and not imperative, 3925.

DUNCAN CITY, MICH.—The regulations of the circular of May 21, 1867, requiring American vessels arriving from ports or places in Canada and destined to ports or places on Lake Michigan to report at Duncan City, or Mackinac, is repealed. Such vessels need not touch at either place, unless their port of

clearance in foreign territory adjacent to the United States and their cargoes, shall necessitate delivery of a manifest as required by section 3098, R. S., 2826. discontinued as a port of delivery, 2879.

DUNNEGA MATS dutiable as "manufactured articles, n. o. p. f." at 20 per cent. ad valorem, 1792.

DUPLICATE CHECKS, regulations relative to the issuing of, 2701, 1015, 1040.

DUPLICATION OF LOST TREASURY CHECKS, regulations relative to, 3392.

DUTCH METAL, 1470.

Clippings and scraps of, dutiable as perfect Dutch metal, at 10 per cent. ad valorem, 4340; *contra* and *overruled*, 1630.

in any form in which it is known to commerce and trade, whether put up in books or in bulk, is dutiable at 10 per cent. ad valorem, 4508.

DUTCH-METAL CLIPPINGS, 1630, 1733.

DUTCH-METAL SCRAP, dutiable at 35 per cent. ad valorem, notwithstanding the decision in *A. B. Ansbacher et. al. vs. C. A. Arthur*, 3853.

DUTIABLE VALUE. (See, generally, 1359; also, Charges; Commissions; Market Value; Royalty.)

A drawback allowed by a foreign government on the exportation of any article does not affect the value in the markets of that country, for the drawback is not paid or allowed until after the goods are withdrawn from the markets of the country, 406.

Bill brokerage, or the charge made by a broker for selling a bill of exchange to pay for goods purchased, and the cost of stamps placed upon such bills under foreign revenue laws, are not dutiable charges, 738.

Charges for interest are not elements of the dutiable value of merchandise, 1380.

Charges for marine insurance do not form an element of dutiable value, 2794, 1854.

Commissions must be specified in the invoice. In all cases in which commissions are not specified on the invoice as a separate charge, they must be added to the invoice value to make dutiable value, even though the goods be purchased directly from the manufacturer, 4543.

Entries may correctly express the dutiable value of merchandise in fractional parts of a dollar, 2376.

No allowance can be made on, for a discount on exchange not noted in the invoice, 3633, 2443.

of asphaltum imported from Trinidad, \$3.25 per ton, 3650.

Matches exported from Canada, upon which have been placed United States internal-revenue stamps before exportation to United States, dutiable at value of the matches, exclusive of the cost of the stamp, 4434.

No deduction can be made from the invoice and entered value of English silverware for the drawback which the English Government allows on the exportation of such ware, such drawback not being deducted nor allowed as a discount on the original invoice, 2847.

of books. The general range of prices actually paid for books shipped from foreign countries to the United States may properly be accepted as a standard for the "actual market value or wholesale price" prescribed by law as a basis for assessment of duty, 3238.

of goods bought and sold by weight, subject to ad valorem duty, shall not be less than the invoice value where the ascertained weight does not vary more than

2 per cent. from the invoice weight. If the ascertained weight exceeds the invoice weight by more than 2 per cent., duty should be increased in proportion as the weight is increased above the invoice. If less by 2 per cent. than invoice weights, article 532 of the Customs Regulations should govern, 5094.

Royalty on books. Where a publisher is compelled to pay a royalty to an author upon works sold for consumption in the country of export, which is not paid when the books are exported, the dutiable value does not include such royalty, 3196.

Royalties paid, or to be paid, on patented articles imported are elements of dutiable value, 3490, 1913.

Steel blooms. First question to determine is whether they were bought and paid for by the ton or by a specified number of blooms without regard to weight; if bought by the ton, the dutiable value is determined by multiplying the number of tons arriving by the proper value per ton, without reference to whether the weight imported is greater or less than the invoice weight, 4502.

The cost of a trade-mark is not an element of the dutiable value of imported books, 4008.

The cost of telegrams, which may have been incurred in the purchase and shipment of imported merchandise, is not an element of dutiable value, 753.

The decision of the appraiser upon the dutiable value of merchandise, when not appealed from to reappraisers, is final and conclusive, and the Department cannot change the dutiable value so decided, 2237.

The entered or invoice value spoken of in the statute prohibiting the assessment of duty on less than the entered or invoice value means the *cash* value; and where goods were invoiced at a certain price from which a reduction of 2 per cent. was made in the invoice for cash, and the appraiser disallowed such discount on the ground that the importers stated in their entry that cash was not paid, *held*, that the appraiser erred in not allowing such discount, 3687.

The value upon which the importer pays duty at time of entry cannot be reduced because a consular invoice, subsequently received, shows a less value. "The act of the importer whereby he secures the delivery to himself of the goods so taxed is *conclusive* of their value as *against himself*," 4456.

The consular fee for certifying to invoices is not an element of, 145; nor are other charges connected with such certification, 2814.

Transportation charges on Austrian goods, which accrue after the merchandise has left Austria, should not be added to make dutiable value, 5007. (See articles 434 and 444, Regs., 1874; also, 2015.)

Under section 2902, R. S., it is the duty of the appraiser to fix the market value of imports. When such value has been so fixed all imports of the same character and quality imported from the same market, and at or about the same time, should be valued at the same price, irrespective of the relative quantities in which such imports were purchased, subject, of course, to the condition that duty shall not be assessed upon less than the invoice value, 3719.

When dutiable charges are added to the invoice price of merchandise, and the additional duty of 100 per cent. of the charges so added is imposed under the act of June 22, 1874, the value thus found shall be the basis for determining both the rate and amount of duty when dependent on value, 3711.

Where a commission of 5 per cent. was specified in the invoice, and the importer added $7\frac{1}{2}$ per cent. to the invoice value to make market value, 5 per cent. should

be added to the $7\frac{1}{2}$ per cent., and also 100 per cent. thereof, under the act of June 22, 1874, 4545.

Where merchandise exported from a foreign country to the United States has been previously imported into said country, and was liable to duty upon such importation, but was there placed in bond and was exported from bond, the amount of such duties should not be added to constitute the dutiable value in the United States, 775.

Where merchandise was manufactured in Bavaria and shipped to Hamburg to be forwarded to United States, cost of transportation from the place of manufacture in Bavaria to Hamburg was properly added to make dutiable value, under section 4907, R. S., and article 432 of the Regulations of 1874, 5183.

DUTIES. (See Additioal Duty; Discriminating Duty; Specific Duty; Refund of Duty; Export Duty; Reduction of Duties.)

Cou certificates to be received in payment of, 3830.

Discriminating, regulations relative to, 3938.

exacted on Canadian goods bonded at frontier ports for exportatio to Europe, but entered for consumption at New York, should be deposited in usual way, and not as a special deposit. Owner of goods short-shipped should be required to make entry as of an original importation, 3886.

Increase of. Where merchandise was advanced more than 10 per cent., and the additional 20 per cent. was added, and the merchandise was afterwards seized for forfeiture, on a verdict for the defendant, the 20 per cent. additional was re-funded, 3907.

must be paid before the institution of suits after protest and appeal. The fact that such duties were secured to be paid at the time of commencing suit gives no cause for suit, 3795.

must be paid or seureed at the first port of arrival in the United States, 3307. (See 4193.)

Tonnage, regulations relating to, 3938.

DUTY-PAID PERMITS must be presented within thirty days of their issuance, 1376.

DYE, vegetable, in a semi-fluid state, manufactured from hemlock, butternut, and other trees or shrubs, not recognized as dye-woods, dutiable at 20 per cent. ad valorem, as "articles, manufactured, n. o. p. f.," or as unenumerated manufactures from two or more materials, 4307.

DYE-STUFF.—Divi divi free of duty, as an article in a crude state used in dyeing or tanning, n. o. p. f., 4371.

obtained from coal-tar, similar to aniline dyes and colors, dutiable as such, 4032.

DYEING.—The dyeing of an article which is specified in the free list does not deprive it from free entry under that list, 3320.

EAR-RINGS, porcelain, dutiable as "decorated china," at 50 per cent. ad valorem, 2898.

EARTH prepared for use as painters' colors. (See Painters' Colors, 4534.)

EARTHEN-WARE. (Sec Pottery; Ceramics; Porcelain; Tiles; Glass.)

brown, (glazed.) Goods commercially known as "brown earthen-ware" are dutiable under the special provision therefor, notwithstanding that they are glazed, edged, dipped, &c., 1482. (See 1528.)

Chemical, cannot be admitted to duty under the provision for "brown earthen-

ware," but at 40 per cent. ad valorem, as "other earthen * * * ware," (15, T. I.,) 2377.

composed of "best" and "seconds" in the same package, and covered by one description and price in the invoice, should *not* be assessed at the highest rate of duty to which any portion of the goods would be subject where imported separately. Invoices in which such goods are designated as "unselected" or "best" and "seconds" mixed, or in some other similar manner, may be accepted as indicating a class of ware inferior in quality and price to "best." In such case an intermediate rate of discount may be allowed, and the appraiser should determine the dutiable value of the goods by actual examination, 3242.

Cream-colored and glazed, which has been partly dipped, and is made from clay twice sifted, and superior in quality to that used in the manufacture of common earthen-ware, dutiable at 40 per cent. ad valorem, as "other earthen-ware," (15, T. I.,) 3219, 3276, 2904.

differs from "pariau ware" in that the former is much stronger and more durable than the latter, owing to the difference in component materials and mode of manufacture, 3819.

Crucibles dutiable at 25 per cent. ad valorem, as common stone-ware, 3845.

Figures, glazed, painted, &c., representing dogs, cats, &c., intended as playthings for children, dutiable at 50 per cent., as "toys," 2503.

Paintings on, dutiable at 40 per cent. ad valorem, 4103.

EARTHEN-WARE JUGS, brown, dutiable at 25 per cent. ad valorem, without regard to capacity, 5235.

EASTPORT, MAINE, designated as a port from which merchandise imported at such port from New Brunswick, Dominion of Canada, may be shipped in bond in transit through the United States, or coastwise, &c., 3737.

EDGINGS, Hamburg. The system of counting the stitches contained in imported Hamburg edgings, for the purpose of ascertaining the dutiable value of such merchandise, should not be relied upon as conclusive, 3601.

EFFECTS, HOUSEHOLD, arriving after immigrant. Where nineteen years elapsed between the arrival of the immigrant and the arrival of the goods sought to be entered as household effects, *held*, that such goods were dutiable, 2768. Six months after his arrival is held to be a reasonable time for the bringing of his personal or household effects to this country by an immigrant, 1296. (See 1995, 939.) *

of emigrants passing through the United States need not be sealed and corded, provided said goods are forwarded in sealed cars, 3534.

Paintings need not be portraits to be admissible as, 4134.

Paintings, frames, china and silver ware, purchased and used for decorating apartments during a temporary residence of four months of an American citizen abroad, are not exempt from duty as, under 596, T. I., 5142. (See 5241.)

used abroad for not less than one year, and not intended for any other purpose, nor for sale, are free of duty without limitation as to value, 1814. (14 Op. Att'y-Gen., p. 386.)

Where household or personal effects, tools of trade, libraries, &c., which would be free of duty if imported at the time of the arrival of the owner in the United States, arrive six months or more after the owner, the case will be reported to the Secretary for his action, 1995; *contra*, 1296.

EFFECTS OF IMMIGRANTS.—Entry by parties other than owners. Bond should be taken for the production of the oath of the owner, under section 2800, R. S. A fee of 20 cents should be collected for certifying invoice, except in cases covered by decisions 4417 and 1904, 4671.

EFFECTS, PERSONAL, bond for production of owner's oath on entry of, cannot be cancelled by personal oath made after the expiration of one year, and extension of such bond in such case would be illegal, 4179.

Carriages are not, and cannot be admitted free of duty unless used by an immigrant in the act of immigration, 2301, 2028. Sleighs are not, 2036.

Goods presumably free, and brought as personal effects, and not merchandise, should not be held subject to the rule as regards protest and appeal. They are open to review on the original question whether they are or are not merchandise; and if found not dutiable on such review, refund may be authorized in the absence of protest, 1983.

Horses purchased and used abroad by the importer, being his own private property and not intended for sale, are not admissible to free entry as "personal effects," but are dutiable, 2741.

List of articles which are, 3673, 2119.

of travellers passing through the United States. On the arrival at San Francisco of any person in transit for an Atlantic port, the collector will, after due examination of his baggage and effects, cord and seal the same, or such portions thereof as may contain articles which would be dutiable if they remained in the United States, and furnish him with a certificate under the customs seal, &c., describing the packages by marks and numbers so that they may be identified, and request the collector at such port of exit to deliver the packages to the owner on payment of proper charges, &c., 2491; but articles which are not personal effects, and articles not of small value, cannot be so forwarded, 2981.

Saddles are not admissible to free entry as either personal or household effects, 3321. (See 2901, 2028.)

"EGGO'S CATTLE-SPICE," being composed of medicinal ingredients of tonic properties, is dutiable at 50 per cent. ad valorem, as "proprietary medicines, tonics, * * * and all other medicinal preparations or compositions," &c., (479, T. I.,) 5370.

EGGS. (See Ants' Eggs.)

Yolks of, dried and salted, cannot be admitted to free entry, the provision in the free list for "eggs" relating only to eggs in their fresh and natural condition, but such yolks are dutiable as "articles manufactured in part, n. o. p. f.," 2889.

EGYPT is not a "country beyond the Cape of Good Hope" within the meaning of section 2501, R. S., 1793.

ELASTICON, a vegetable product partaking of the character of India-rubber, dutiable at 10 per cent., being in a crude condition, (section 2516, R. S.,) 4807.

ELASTIC CORD composed of India-rubber and silk, dutiable at 60 per cent. ad valorem, under section 1, act of February 8, 1875, "all goods, wares, and merchandise, not otherwise herein provided for, made of silk, or of which silk is the component material of chief value, irrespective of the classification thereof for duty by or under previous laws or of their commercial designation," 4408.

ELASTICS, silk, the value of silk being over 50 per cent. of the total value of the component materials, and the value of cotton therein being less than 25 per

cent. thereof, dutiable at 60 per cent. ad valorem, (act of February 8, 1875,) 3365.

ELASTIC WEBBING of India-rubber and cotton, silk, or other material, dutiable as "braces, suspenders, webbing, or other fabrics, composed wholly or in part of India-rubber," and *not* as a manufacture of India-rubber and silk and other materials, 3970, 3582.

EMBOSSED CHROMOS which have undergone a process of manufacture beyond the mere printing or stamping from the plates dutiable at 35 per cent., as "manufactures of paper," 3061, 2950.

EMBOSSED LEATHER containing certain so-called paintings, not dutiable as works of art, but as a manufacture of leather, n. o. p. f., at 35 per cent. ad valorem, 3668.

EMBOSSED LITHOGRAPHS, all, which have not such value as works of art as would ordinarily cause them to be preserved in the forms of pictures, and all, designed to enter into the manufacture of other articles than books, dutiable at 35 per cent. ad valorem, as "manufactures of paper," 3691.

EMBOSSED RELIEFS, dutiable at 35 per cent. ad valorem, as "manufactures of paper," 4230.

EMBROIDERED DRESS-PATTERNS. (See Dress-Patterns.)

EMBROIDERED LINEN SHEETS AND PILLOW-SHAMS. (See Linen Sheets.)

EMBROIDERED SLIPPER-PATTERNS.—Such articles, composed of wool embroidered with silk, are dutiable as "manufactures composed wholly or in part of wool," at 50 cents a pound and 35 per cent. ad valorem, 4536. (See 4475.)

EMBROIDERIES. (See 3103, 3108.)

Bead, and slipper-patterns dutiable as "Embroidery.—Manufactures of cotton, * * * if embroidered or tamboured in the loom or otherwise, by machiuery, or with the needle or other process, u. o. p. f.," at 35 per cent. ad valorem, 4475, 4525. (Case of Koblsaat *vs.* Arthur.)

Certain cotton-lace trimmings, having beads sewn on in the shape of flowers, may be considered as embroideries, and are dutiable as such, at 35 per cent. ad valorem, (343, T. I.,) 5328. (See 4475.)

Cotton cloths embroidered with silk and woollen, are not manufactures of cotton within the meaning of the provision of Schedule M for embroidered manufactures of cotton, but dutiable as manufactures of worsted, 3712.

Embroidered manufactures of woollen cannot be classified as embroideries, 2352. Embroidered patterns, consisting of pieces of cotton canvas fancifully embroidered, with beads, &c., dutiable at 50 per cent. ad valorem, as "beads and bead ornaments, except amber," (281, T. I.,) 3172.

Flax fabrics embroidered with worsted, the worsted portion forming an integral and substantial component material thereof, dutiable as "manufactures of every description, composed wholly or in part of worsted," (243, T. I.,) 2134.

Hemp bags, embroidered with worsted, the worsted portion being an important characteristic feature, dutiable at 50 cents per pound and 35 per cent. ad valorem, as "manufactures of every description, composed wholly *or in part* of worsted," 3409, 2134, 3103.

Linen handkerchiefs embroidered and ready for use, dutiable, if embroidered to a sufficient extent to be recognized commercially as embroideries, as such, that classification prevailing over that of manufactures of flax, 3709.

Linen handkerchiefs in the piece, embroidered or not embroidered, dutiable as "handkerchiefs," (41, T. I.,) 3709, 1051.

of cotton on a linen foundation, being in strips of from one to six inches wide, suitable for use in trimming ladies' dresses, &c., dutiable at 35 per cent. ad valorem, as "embroidery, manufactures of cotton, linen," &c., (343, T. I.,) 2597. on wool. Manufactures of wool embroidered with worsted, dutiable at 50 cents per pound and 35 per cent. ad valorem, as "manufactures of wool of every kind, made wholly or in part of wool, n. o. p. f.," (242, T. I.,) 3675, 3178, 2352. (See 1724, 1051.)

Silk. Slipper patterns of silk velvet embroidered with silk chenille, dutiable at 60 per cent. ad valorem, as "manufactures of silk," 2425. (See decision of April 20, 1865.)

Silk dress-trimmings cannot be assessed with duty as, 2158.

Swiss muslins composed of a plain woven ground of unbleached cotton, and with dots and figures of bleached cotton throughout the fabric, which dots or figures were embroidered throughout the goods, dutiable at 35 per cent. ad valorem, (343, T. I.,) 4868.

Where the fabric is linen or cotton, and the embroidery placed thereon is composed of wool or worsted, the goods are dutiable at 50 cents per pound and 35 per cent. ad valorem, as "manufactures of wool, made wholly or in part of wool, n. o. p. f.," 2678.

EMBROIDERY, cotton, with wool, worsted, &c., 2678, 2712, 2694.

Silk and cotton, with silk, 1415.

Wool, with silk, 2821, 1823.

EMBROIDERY-PATTERNS dutiable at 25 per cent. ad valorem, 4230, 3941.

EMERY WHETSTONES, not being the hones or whetstones cut from and wholly composed of stone, which are exempt from duty, but which are manufactured of emery and other substances, dutiable at 20 per cent. ad valorem, as "articles manufactured, in whole or in part, n. o. p. f.," 2882, 2079.

EMIGRANTS, (see Passenger Act of 1882,) 5491.

Act to regulate carriage of passengers by sea, 5351.

passing through the United States, household goods of, need not be sealed and corded, provided said goods are forwarded in sealed cars, 3534.

ENAMEL.—Dials manufactured of copper and enamel, the latter being the component of chief value, held dutiable as "manufactures of glass or of which glass is the component material of chief value," 1683.

White, used for making faces for watches, dutiable as a manufacture of glass, at 40 per cent. ad valorem, and not as "watch materials," at 25 per cent., 1612.

ENAMEL ON PASTE. (See Compositions of Glass, 5258.)

ENAMELLED COPPER PLATES dutiable at 45 per cent. ad valorem, (136, T. I.,) as "manufactures of copper or of which copper shall be a component of chief value, n. o. p. f.," 5107; *overruled*, 5143.

Paintings upon, are within the principle enunciated in decision 3142, and may be classified as paintings, and are dutiable at the rate of 10 per cent. ad valorem, (430, T. I.,) 4143, 5236; 5107 *overruled*.

ENAMELS on gold or other metal, consisting of small paintings or pictures intended to be set in gold or silver and made into articles of jewelry, dutiable at 20 per cent. ad valorem, as "manufactured articles, n. o. p. f.," 1775.

ENCAUSTIC TILES dutiable at 35 per cent. ad valorem, (346, T. I.,) 3352, 2419.

"ENCLUIT ADHERENTE." (See Grease.)

ENDLESS BELTS.—The provision in Schedule L for endless belts or felts, relates only to such articles as are manufactured wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, and does not include articles made of India-rubber and cotton, 3212.

ENDORSEMENT. (See "Indorsement.")

ENDS, iron-bar, dutiable at 1 cent per pound, 3624.

steel-rail, cut from the rails in the process of manufacture, with the ends resawn, constituting perfect bars of steel, in length from thirteen to thirty inches, dutiable at 2½ cents per pound, as "steel in bars," 4273.

ENFLEURAGED OILS which are highly perfumed oils of different orders, though not essential oils, and are perfumed by the same process as that by which pomades and hair-oils are perfumed, and used in the condition in which they are imported for the manufacture of perfumery and for hair-oil, held dutiable as "hair-oils, pomades, hair-dressings, * * * or other perfumeries or cosmetics," &c., at 50 per cent. ad valorem, (348, T. I.,) 1600.

ENGLAND.—Importation of blood-stock from England and Ireland permitted, when accompanied by a certificate from a United States consular officer that such animals are healthy and free from the hoof and mouth disease, 2712.

Importation of cattle and hides from Great Britain and Ireland prohibited, 2488.

Importation of hides and cattle from, prohibited, 3127.

Importation of hides permitted, 3331.

ENGRAVED IRON CYLINDERS for printing cotton goods, &c., dutiable as "manufactures of iron," 2092.

ENGRAVERS DIAMONDS, set, dutiable at 25 per cent. ad valorem, as "diamonds * * * when set in gold, silver, or other metal," 2865.

having a handle of wood, and used for engraving by hand, dutiable at 25 per cent. ad valorem, 3556.

ENGRAVINGS. (See Wood-Cuts.)

All, whether valued as works of art, or merely designed to enter into the manufacture of other articles, which are printed on plain paper and not further manufactured than by the printing thereon, dutiable as "printed matter," 3941, 4221; contra, 3074, 2950. (See 3822.)

bound in cases. All engravings which have any accessories or attachments thereto, or are changed otherwise than by being bound in the form in which books are ordinarily bound, cannot be classified under the provision in the statute for engravings, bound or unbound, (290, T. I.) Engravings, being not bound or in the simple form of engravings, but having certain accessories, are excluded from the operation of said provision of law, 2859.

Domestic, exported and returned with autographs affixed, not entitled to free entry, but dutiable at 25 per cent. ad valorem, as "engravings, bound or unbound," 4105.

dutiable as "printed matter," 3941.

Loose, in books, dutiable at 25 per cent. ad valorem, 4006.

not bound in book form cannot be admitted to free entry when printed more than twenty years, as "books published more than twenty years," 2416. (See 2549.)

Only such articles shall be deemed engravings as have such value as works of art as would ordinarily cause them to be preserved in the forms of pictures, and are

not designed to enter into the manufacture of any other articles except books, 2950, 3691.

which have been manufactured and bound in book form over twenty years are not exempt from duty under the provision for "books which shall have been printed and manufactured more than twenty years at the date of importation," 1779.

ENROLMENT, coal-barges exempted from, if (1) destined to be broken up and sold at end of a trip; (2) if partially employed on the internal waters of a State; (3) if of less than five tons burden, 3890.

Fees for issue of, 4100.

Renewal of. Where a vessel is sold or transferred in a district other than that to which she is to belong by virtue of such sale or transfer, it is in the option of the master or owner to take out new papers, or to take a temporary register, 3975. When a new steam-vessel is named and inspected under a certain name, and afterwards the owner makes application for license and enrolment under a different name, the surveyor should call upon the inspector to change the name in the certificate of inspection before issuing enrolment and license, 4318.

ENROLMENT AND LICENSE.—Boats answering to the description of canal-boats, not provided with propelling machinery of their own, and not employed in trade with Canada, are exempt from enrolment and license, although in the trade in which they are now engaged they never enter a canal of any State, 3718.

ENROLMENTS.—Where enrolments are issued improperly they should be reported to the Department, 2408.

ENSIGN, American yacht. A yacht owned by an Englishman is not entitled to American papers nor to fly the American yacht ensign, 2727.

ENSIGNS of vessels of the Revenue-Marine Service to be hoisted at sunrise and hauled down at sunset, 3749.

ENTRIES by an agent as consignee on a *pro forma* invoice of merchandise under the value of \$100 may be allowed, without requiring the production of an owner's oath, 5135.

by express companies as consignees. Express companies, as agents, may receive parcels from other companies abroad without furnishing invoices, but upon affidavit and statement, as provided for in section 10 of the act of June 22, 1874, 2560.

for exportation. Combined entries for warehouse and exportation may be made of merchandise not covered by an invoice. Regulations changed in this respect, 5415.

Correction of. The omission to add the commission in the entry entails the penalty the law prescribes, and the Department has no discretion in the premises, 5412.

may correctly express the dutiable value of merchandise in fractional parts of a dollar, 2376.

Monthly statements of, under immediate-transportation act of June 10, 1880, must contain only such goods as have actually been delivered to the customs officers, 4658.

Oath may be made to, at the time of their presentation to the collector of customs and before their examination, 3523.

of a portion of an importation for consumption and of a portion for immediate exportation may be made, under article 595 of the Regulations of 1874, where an

intent is shown by the invoice and manifest, bill of lading, and other evidence to export the merchandise, 5341.

of baggage of passengers arriving on ocean-steamers, directions relative to, 2402, 3673.

of merchandise for immediate transportation to be numbered consecutively, 4646. Two or more entries for exportation to different places may be made on one bill of lading, 5454.

made under section 2512, R. S., should be made on Form No. 80 of the Customs Regulations of 1874, modified to suit the circumstances. The usual fees should be charged for the entry, (see circular of February 24, 1877,) 5461.

ENTRY. (See Liquidation; Protest and Appeal; Post Entry; Warehouse Entry.) is complete when the importer has made and verified the written entry of his merchandise, the verification referring to the oath of the party making the entry, 4324.

An importer must include in his one entry all the goods consigned to him by any one vessel; but he may enter one portion for consumption and the other portion for warehouse where both entries are made simultaneously, (so as to be considered as one entry,) and cover all the goods embraced in the invoice, 3459. (See 1361.)

cannot be amended or withdrawn after verification by oath of party making entry, 5052.

Directions to passengers how to make, of their baggage, 3673.

for consumption or warehouse may be permitted of merchandise not valued at more than \$100 without invoice, in the discretion of collectors, 3234.

Foreign vessels laden with a free cargo must be unladen at the port of arrival, unless the merchandise is specified in the manifest, verified before the collector of the port at which the vessel first arrives, to be destined for another district, 2139.

for transportation without appraisement of packages of merchandise valued at less than \$100 cannot be allowed when unaccompanied by a certified invoice, 2211.

Free. The fact that imported goods are entitled to free entry does not excuse the production of a certified invoice, 1278, 1904; nor can a bond filed on the entry of goods upon an uncertified invoice, for the production of a consular invoice, be cancelled if the appraiser reports the goods to be free of duty, 3177.

of immigrants' effects from Canada may be made on oath taken there before a United States consular officer, 4831.

of imported merchandise must be made by consignee, or duly authorized agent, or attorney in fact, 4796.

must be made by consignee specified in manifest of importing vessel, (see Consignee,) 5081.

No importation exceeding \$100 in dutiable value, except personal effects accompanying a passenger, can be admitted to entry without the production of a certified invoice, or in the absence of such invoice, of a statement in the form of an invoice, accompanied by an affidavit by the owner, importer, or consignee, showing why it is impracticable to produce such certified invoice. Such *pro forma* invoice need not necessarily be made abroad. Bond must be given for production of certified invoice, 4338.

of consigned goods. Where goods are consigned simply to the care of a person or firm, such person or firm is not the consignee within the meaning of the law, and therefore cannot enter the goods; but if the consignment were made directly to such person or firm, as, for instance, to "Alfred Owen, for John Jones," the former would be entitled to make entry, and no power of attorney would be necessary, 2762.

of goods by the consignor in his own name. When a party to whom an invoice appears to have been consigned before the goods left foreign territory presents himself with his invoice and bill of lading indorsed by him or in blank, he will be allowed to make entry in his own name as owner. When it appears that the party seeking to make entry was the real purchaser abroad, and that the consignee on the bill of lading has no other interest in the goods than that he has made advances on them, or is protecting the interests of shippers, the indorsement to the purchaser and owner will be accepted, whether the indorser is a banker by profession or has acted in that capacity for the occasion only, 3741.

of goods for drawback denied, after entry for consumption and delivery of goods under bond mentioned in section 2899, R. S., 4850.

of goods left in custody of collector over one year allowed to be made where the goods had not been advertised, and the applicant stated under oath that he was ignorant of customs laws and thought entry could be made whenever he was ready to pay the duties, 4078.

of machinery for repair and exportation. To secure free entry under section 2511, R. S., there must be an entry of the machinery, and an accurate appraisal at the first port of arrival in the United States. A bond must be given by the importer for its return from the place of repair to the port where it was entered and appraised, within a period not exceeding six months from the date of importation, whereupon a withdrawal entry for exportation will be made, and export bond given in the usual manner, said bond to be cancelled on the return of the certificate of landing abroad, 3780.

of "I. T." goods, oath and fees on, 5197.

of imported merchandise, regulations to secure uniformity in the mode of procedure, 4672. (See 5329.)

of tropical fruit, regulations relative to, 2777.

of packed packages, promulgation of the act of May 9, 1876, 2799.

Powers of attorney to make, must be filed at the custom-house, 2481, 1921. (See 1673.)

Readjustment of, after goods have passed from the control of the customs officers and have been distributed from the case, no samples being retained, cannot be allowed, 4592.

required of free goods from contiguous territory. Manifests not required of vessels under five tons burden, (section 2875, R. S.,) 4808.

Steam-vessels bound from a domestic port to a foreign port must enter and clear when they put into a domestic port for coal. Need not enter and clear when put in for coal, if bound from one foreign port to another, if they leave port within forty-eight hours from arrival, but a manifest of the coal taken must be filed, 4107.

The prohibition of an addition to the invoice value after entry does not necessarily operate to prevent corrections after entry which do not involve an addition, 4324.

Where forfeiture of vessel and cargo, incurred under section 2497, R. S., was remitted, the goods involved were freed from their disabilities by the warrant of remission, and entry was allowed to be made of them, and the duties thereon were received, 3480.

Where a package of goods containing articles ultimately destined for two or more persons is consigned to an express company, a separate entry of the goods intended for each of the two or more owners cannot be made, 3609. (See 3459.) Withdrawal, for transportation or exportation, cannot be allowed on merchandise not duly invoiced, but entered by appraisement, or in any manner otherwise than by invoice, 2115, 3234.

Where merchandise imported without invoice is entered by appraisement and ordered to public store for examination, the expense of cartage, labor, and storage attending the same must be paid by the importer, such charges not to exceed the usual rates at the port, &c., 1569.

ENTRY AND CLEARANCE of coastwise vessels at ports in Florida, (*correction of decision 2647,*) 4599.

of foreign vessels bound coastwise, 5345. (See Foreign Vessels.)

of vessels at the city of Muskegou bound for points on Muskegon lake, 5245.

ENTRY FEE should not be collected from vessels compelled through stress of weather to put into port for repairs, and to unload and reload their cargoes. Charges for storing and safe-keeping of merchandise and the fees to the officers will be paid, 3164, 1788.

ENTRY OF GOODS, regulations relative to, 1686.

ENTRY OF MERCHANDISE.—All goods, whether free or dutiable, covered by one invoice should be admitted under one entry, 859.

consigned to foreign corporations. A foreign corporation to which merchandise may be consigned by name cannot be permitted to make entry of the same at the custom-house either in its own name or by attorney. In such cases there must be a resident *consignee*, 1122.

in transit, shipped under sections 2971, 2979, 3005, R. S., regulations as to, 5283.

must be lodged with the collector before the application of damage allowance is made and proof filed, 1393.

The provision of section 2842, R. S., requiring bond for the production of owners' oath to the invoice of goods imported and entered in the owner's absence, relates only to cases where the owner, though absent from the port of importation, is yet within the United States. Where such owner is absent in Europe, entry may be made by an agent, 833.

under transportation bond, consigned to a point beyond the route covered by the bond of the common carrier to whom the goods are originally delivered for transportation, should not be permitted, 4409.

upon *pro forma* invoice. Where entry is made upon a *pro forma* invoice, and the certified invoice afterwards received shows the dutiable value to have been less than the value stated in the *pro forma* invoice, the entry cannot be amended, 2146. where value of goods is less than \$100, imported in boats of less than five tons, and vehicles other than railroad cars, amount of fees to be exacted, 4417.

ENTRY OF VESSEL.—Time for issue of general order, 1432.

An entry of a vessel at the custom-house is completed when the manifest of her cargo has been sworn to by the master and received by the collector of customs at the port at which the vessel enters, 1427.

ENTRY OF VESSELS, on the northern frontiers, regulations relative to, 1004.

Payment of hospital dues is a condition precedent to the entry of vessels of the United States, (section 4587, R. S.,) 2223.

The fee of \$2.50 provided for by section 2654, R. S., on the entry of vessels, is not to be exacted on the entry of vessels coastwise, 2394.

Vessels from foreign ports are required to report and enter, if they stop at the port of entry forty-eight hours, 1602.

EOSINE dutiable at 50 cents per pound and 35 per cent. ad valorem, as "aniline dyes and colors," 3923, 2895.

EPP'S COCOA, (see Cocoa,) 4841.

"**EPSOM CUP**," won by Mr. Lorillard's horse "Parole," valued at £500 sterling, subject to duty, 4225.

ERROR in weigher's return. Where through a clerical error in the weigher's return of certain linseed the importers thereof paid duty on several thousand pounds more than was actually imported, the error was allowed to be corrected, upon the principle that the law levies duties only on goods actually imported, 555. (See decision of June 26, 1863.)

ERRORS. (See, generally, 2001, 2020.)

in allowance of tare may be corrected, and entries reliquidated accordingly, provided the errors are brought to collector's attention within ten days from the date of discovery, 2621.

in classification. When the appraiser at a port to which merchandise is transported in bond is of opinion that the classification of the merchandise made at the port of importation is erroneous, if the case involves clerical errors he should report it to the proper customs officer at the port whence the merchandise was transported, and if he declines to correct the transportation entry, the case should be reported to the Department. Where there is a real difference of opinion between the two officers as to classification, case to be reported to Department, 3518.

in entries cannot be corrected unless they are manifest on the invoice. Errors of computation and extension in invoices may clearly be corrected. A statement of value in an invoice or entry which is to the appraising officer manifestly an error, from its variation from the well-known market value, as where goods well known to be worth \$1 a yard are invoiced at \$10, may be corrected. But evidence *aliunde* to show such an error in fact will not be received, 4180, 4324.

in estimating gauge. On receipt from the appraiser of a statement that an error was committed, he may be permitted to amend his return, and the entry may be readjusted accordingly, 3537.

in liquidation arising solely upon errors of fact must be brought to the knowledge of collectors of customs within ten days from the date of the discovery thereof, (act of March 3, 1875,) and although the form of notice is not prescribed by the act, it has generally been construed to mean that it shall be in writing, without which, very strict proof will be required that other notice has been given, 2775.

in the ascertainment and assessment of duties may be corrected at any time prior to the liquidation of an entry, without protest and appeal, and any excess of duties found due to the importer on liquidation may be refunded, 3308.

in the *description* or *name* of merchandise may be corrected, if upon actual exami-

nation of such merchandise it is found not to correspond with the description or name stated in the invoice. (See decision of June 26, 1863.)

The power of correcting errors in invoices or entries of goods after liquidation is vested exclusively in the Department, 1293.

Manifest clerical, in an invoice or entry may be corrected in computation of duties by collector, with consent of naval officer, (where there is one,) if such error be discovered before liquidation, or if discovered after liquidation, if written protest be filed within ten days after such discovery. No claim for return of duties will be considered by the collector after one year from date of payment, 3896.

Manifest clerical, in invoices or entries; errors in return of weight, measure, and gauge, when certified to by surveyor or appraiser; errors in distribution of charges on invoices not involving any question of law, and certified to by the appraiser, may be corrected in the computation of duties by the collector of customs, with the sanction of naval officer, if discovered before liquidation, or after, if written protest be filed within ten days by the importer, 4017.

ESCANABA LIGHT-HOUSE.—Change of color of the light, 1025.

ESSENCE OF VINEGAR ("Frankfort") dutiable as acetic acid not exceeding a specific gravity of 1.047, at 5 cents per pound, (262, T. I.,) 4378.

requiring 637 grains of bicarbonate of potassium to neutralize one Troy ounce, its specific gravity exceeding 1.047, dutiable at 30 cents per pound, as "acetic acid of specific gravity over 1.047," 3964.

requiring from 281 to 283 grains of bicarbonate of potassium to neutralize one Troy ounce, dutiable at 80.4 cents per gallon, 4213.

ESSENCES.—Preparations of oxide of amyl made for use in the manufacture of fruit essences, dutiable as "essences," (348, T. I.,) 1129.

ESSENTIAL OILS, (see Oils,) 5259.

"**ESTIMATED DUTIES,**" additional, must be deposited before granting permits for the delivery of examined packages, whenever it shall appear by the appraiser's report that he has advanced the value of such packages, or reported a higher rate of duty on the invoice than that stated in the entry, 3215.

ETCHINGS.—Artist's proofs from etchings by American artist, as shown by his declaration, (each copy being signed by him,) may be considered works of art, free of duties, (885, T. I.,) 4748.

EUCALYPTUS PILLS, where an invoice of, was sold as unclaimed, and the amount realized from the sale only covered expenses of sale, storage charges, &c., leaving nothing for duties, it was held that the consignees were liable for the duties due thereon, 4142.

EVAPORATION of liquors in bond, regulations relative to allowance on exportation for, 4048.

EVIDENCE.—The Department does not deem it necessary that full stenographic reports of the evidence taken in cases tried under revenue laws, resulting unfavorably to the Government, should be furnished it. The condensed statement of the evidence usually made by district attorneys is considered sufficient, except in unusual cases, when the full evidence may be required, 2588.

EXAMINATION OF MERCHANDISE elsewhere than as specified in article 407, Regulations of 1874, can only be made by special permission of collector and appraiser, 5080.

on wharf or landing place, regulations relative to, 2057.

EXAMINATION OF PACKAGES FOR DAMAGE. (See Damage Allowance.)
EXAMINATION OF OFFICERS OF REVENUE-MARINE SERVICE, regulations for the, 3381, 1794.

EXAMINATIONS OF PILOTS for color-blindness to be made by surgeons of Marine-Hospital Service free of charge, 4431.

for color-blindness, when such pilots are employed at places remote from a marine-hospital station, may be made by a respectable local physician. A second visual examination will not be required in any case, 4441.

EXAMINATIONS of outward manifests by parties other than shippers not to be permitted, 4862.

EXAMINED PACKAGES, delivery of. (See Estimated Duties.)

EXCHANGE.—A discount for purchasing a bill of exchange for remittance in payment for cigars, not appearing in the invoice, cannot be allowed in the assessment of duty on such merchandise, 3633.

In computing the invoice value of goods in American gold, no allowance can be made for exchange, and no discount can be allowed for differences in exchange between the United States and a foreign country, whether such exchange really enters into the transaction between the parties concerned or otherwise, 3708, 2443.

EXCURSIONS.—Ferry-boats running between Canada and the United States are chargeable with tonnage tax only on the first clearance of such vessels in each year, 4311; but when Canadian ferry-boats carry excursions to ports other than those between which they regularly ply, they become liable to a tonnage tax of \$1.30 per ton, including light-money, 2853.

Foreign vessels carrying, between ports of the United States become liable to a tonnage tax of \$1.30 per ton, 2931.

EXCURSION PERMITS can only be issued by inspectors of steam-vessels, to whom all applicants for the same should be referred, 2249.

may be issued to steam-vessels for the season instead of for single trips, (see Vessels,) 4915.

to be issued upon the written application of master or owner of any passenger or ferry-boat, 3870.

EXCURSION STEAMERS.—Inspectors of steamboats must themselves determine the number of passengers that can be safely carried on excursion steamers. The Department can establish no standard for determining, 3268.

Regulations relative to, 3639.

EXECUTION of custom-house bonds. One member of a firm or partnership may sign for, and bind, his partners, in the execution of custom-bonds bonds, (19 Stats., 60,) 2878; *contra*, 2261.

EXEQUATUR, change of form of, 4353.

EXHIBITION.—A machine for making tin cans cannot be imported for exhibition, free of duty, under the act of June 6, 1878, 3631.

Importation of paintings for, cannot be made, free of duty, by an individual on the giving of bond for exportation, &c. Free entry of, can only be made by "any association duly authorized * * * for the promotion of science, art, or industry," 2769, 2366.

permanent, works of art intended for. Societies and institutions importing works of art for permanent exhibition, under the act approved June 6, 1878, will be required to furnish an affidavit that such articles are intended for permanent

exhibition, and not for sale, and must furnish a bond, with two sufficient sureties, in a penalty equal to double the duties, conditioned for the payment of lawful duties should such articles be sold, transferred, or withdrawn from the custody of the importing society, 3612.

Temporary. Importers of paintings, statuary, and photographic pictures, under section 2512, R. S., must subscribe to an affidavit in the following form: "I do truly swear that the articles in the annexed invoice described are imported in good faith for exhibition by [here name the association], an association authorized by the laws of the [here insert United States, or the name of the State, as the case may be], for the promotion and encouragement of science, art, or industry, and are not imported for sale." Such goods must be carefully examined and appraised, and duties ascertained, and a bond taken, conditioned that duties shall be paid to the United States on all articles not re-exported within six months from date of importation, and that no delivery of any such goods to a purchaser will be made during the exhibition of any portion of the importation embracing them, nor until the duties shall have been paid on all the goods not re-exported. The penalty of the bond will be double the amount of duties, and two good sureties will be required, 3128.

Works of art imported for, by associations. (See, generally, 1074.)

EXPANSION of wine in casks by heat. An allowance of half a gallon in the case of casks of wine under fifty gallons, and one gallon on larger casks may be made at the discretion of the collector, 4197.

EXPENDITURES payable from annual appropriations should be incurred within the fiscal year in which the authorization is given; and in case of failure to have work done or material supplied, or to enter into a written agreement therefor before June 30, the authority will lapse at that date, 3596.

EXPORTATION. Article 27 of the regulations governing the transportation of merchandise to, from, and through the British possessions of North America, modified so that certain Canadian products, consisting of grain, flour, &c., may be exported to *any foreign port*, as well as to European ports, 5470.

of distilled spirits, regulations relative to the, direct from the warehouse on one bond and a through bill of lading, 4208.

of distilled spirits subject to internal-revenue tax. Collectors of customs will transmit to the Commissioner of Internal Revenue a copy of each of the customs gaugers' detailed reports of inspections of distilled spirits required by Internal-Revenue Regulations, Series 6, No. 7, Supplement No. 2, and such gaugers are required to make such report in triplicate. Export stamps for distilled spirits will be furnished, so constructed that a portion of such stamps can be removed from the package without difficulty. When such stamps are affixed to packages of spirits gauged and inspected by a customs gauger under the requirements of existing regulations, the gauger, before destroying the stamp, will cut out and attach to one copy of his detailed report that portion of each of such stamps containing the serial number of the stamp, the date of issue, the name of the collector issuing the same, the number of the cask, its contents in proof-gallons, and the name of the internal-revenue gauger. The collector of customs will immediately forward to the Commissioner of Internal Revenue the copy of the gauger's report to which such pieces of stamp are attached, 3068.

of domestic tobacco in bond. Upon receipt, by the collector of customs at the port from which tobacco is to be exported, of the Form Aa, (specified in Internal-

Revenue Regulations,) showing that an entry for exportation has been made to the satisfaction of the internal-revenue officers, such collector shall transmit, without delay, to the proper collector of internal revenue a clearance certificate, in due form, provided the customs inspector's certificate of lading has been received, and the export vessel has cleared, 3489.

of goods for benefit of drawback denied after withdrawal from custody of Government under penal bond, 4843.

Withdrawal entry for, cannot be allowed on merchandise not duly invoiced, but entered by appraisement, or in any manner otherwise than by invoice, 2115, 3224.

EXPORTATIONS from the United States to Portugal will be admitted at the same reduced rates of duty as those from France are under the Portuguese-French treaty of 1866, 4521.

EXPORTS, statistical returns of. In order to obtain full and exact statistics of exports, collectors will require masters and shippers to comply strictly with article 964, Customs Regulations, 1874, 2721.

EXPORT BOND, form of, amended, 3911.

EXPORT BONDS. (See Extension of Export Bonds.)

can be completed after expiration of time allowed by law only by permission of the Secretary of the Treasury, to whom application must be made in each case, 4074.

Cancellation of, 5384.

on entries for exportation by sea of articles manufactured in bonded warehouse, under section 3433, R. S., upon which the aggregate amount of internal-revenue tax and customs duty to be abated or refunded does not exceed \$100, not required; but exporters will be required to deposit with the collector an outward bill of lading in lieu of the foreign landing certificate, and in addition to the usual proofs of official shipment and clearance, 5462.

Proof required for discharge of. The consular officer at the foreign port shall state the value of the goods landed in the landing certificate. Consular officers will not certify to landing certificates without personal inspection or undoubted proof of their truth. Such proof may consist of the certificate of the chief revenue officer of the port that the merchandise has been landed. Therefore, in all cases where there are such foreign officers who are thus willing to certify, the mere corroborative testimony of the master or mate to the correctness of the statement of the consignee will not be sufficient authority for the consular officer to give his certificate, 3069, 2314.

Where a landing certificate is offered which is defective in that the required oath of master and mate is omitted, and application is made to the Department for cancellation of the export bond on the ground that the omission cannot be supplied since the whereabouts of the exporting vessel is unknown, collectors will report in connection with each case whether the vessel named in the landing certificate belongs to a regular line of steamers, 4187.

EXPORT DUTIES do not constitute an element of the market value of wool in the country of shipment, but are a charge incurred at the last port of shipment, and therefore they are of the class expressly excluded from entering into the dutiable value of wool; and as they form an element of dutiable value at the port from which shipment is to be made, (being a national tax, and not a local, one) it is not subject to operation of sections 2907 and 2908, R. S., 3007; *contra*, 2730, 2820. (See 2935.)

EXPORT DUTY., Japanese, removed from certain articles, 4132.

None is levied in Chili on the exportation of carpet-wools, 2935.

EXPRESS.—Regulations relative to the transportation of Government funds, &c., by express, 3948, 2086, 2087.

EXPRESSED OILS.—Oils obtained from nuts principally by mechanical pressure, though the extraction may be facilitated by exposure to the sun, is to be regarded as an “expressed” oil, dutiable at 20 per cent. ad valorem, (427, T. I.,) decision of January 18, 1859, 3318, 4085.

EXTENSION of custom-house bonds may be made under the same conditions required in extending export bonds, 3932. (See Export Bond; also, 3857.)

of export bond may be made for a time equal to half the time for which it was originally given, 3857.

of invoice bonds, applicants for, must show specifically in what way they have used due diligence in their efforts to satisfy the condition of their bonds, 605, 1026, 839, 843.

The name of the port to which goods are destined should appear in the application for extension, 1076, as well as the period for which such extension is desired, 842.

EXTRA COMPENSATION.—Inspectors of customs will receive extra compensation for superintending the unloading of *steam-vessels* at night, (section 2871, R. S.,) 1620, 5121. Such compensation shall not be more than double the per diem pay of the inspecting officers, 1620. Inspectors will also receive such extra compensation for superintending the unloading of *ballast* from such vessels at night, 3895; *contra*, 3572; but can receive no extra compensation for unloading *sailing-vessels* at night, 3121.

EXTRACT of barks to be used in dyeing, when manufactured from the bark of trees not recognized as dye-woods, dutiable at 20 per cent. ad valorem, as articles manufactured, n. o. p. f., or as unenumerated manufactures from two or more materials, 4307.

of chestnut dutiable at 10 per cent. ad valorem, as “other dye-woods, extracts, and decoctions,” 3412.

of nut-galls dutiable at 20 per cent. ad valorem, as a manufactured article, n. o. p. f., 3553.

of Persian berries dutiable at 10 per cent. ad valorem, under the provision for “sumac” and “extracts and decoctions of logwood and other dye-woods,” (440, T. I.,) by assimilation, 3898; *contra*, 3079, 2095.

of sumac dutiable at 10 per cent. ad valorem, under the provision for “sumac” and “extracts and decoctions of logwood and other dye-woods,” (440, T. I.,) by assimilation, 3842, 3898; *contra*, 2095.

EXTRACTS from landing certificates, produced to collectors of customs as a basis for the cancellation of export bonds, must be made on blanks in the same form as the landing certificate, showing the different signatures, seals, and statements thereon, and should be a copy thereto, so far as the latter may relate to the merchandise mentioned in the bond the cancellation of which is sought. Extracts should have a statement thereon, signed by the collector, showing that it is a true copy, &c., 4298.

FANCY ARTICLES. (See Silk, 5349.)

FANCY BOXES, made of materials, the manufactures of which are specified in the tariff, should be classified under the special provision for manufactures of those materials, 2864. (*Sill vs. Lawrence*, 1 Blatch., 605.)

FANS composed of silk and bone, the silk being ornamented with painted floral designs, dutiable at 35 per cent. ad valorem, as "fans, of every description," (350, T. I.) The fact that the decoration is on the silk should not govern the classification; the value of the silk fabric as cut from the piece only, should be considered in deciding whether the articles are dutiable under act of February 8, 1875, 5434.

made of wood, paper, and silk, silk forming but a small portion of the value, dutiable at 35 per cent. ad valorem, as "fans * * * of every description, except common palm-leaf, of whatever material composed," (350, T. I.,) 3047.

Palm-leaf, but having artificial handles of bone and wood, dutiable as "fans, of every description," not being covered by the exception of "common palm-leaf fans," 1497, 679.

The specific provision for, of every description excludes them from the operation of any other provision relating to their materials, 1937.

FARINA not the article of commerce, but a patented preparation known as "Wharton's Ervalenta," dutiable as a non-enumerated manufactured article, at 20 per cent.. 3039.

FARRIERS' KNIVES. (See Cutlery, 5011.)

classified as "manufactures of steel," at 45 per cent. ad valorem, (91, T. I.,) 4870.

FASHION-PLATES, lithographic, dutiable at 25 per cent. ad valorem, as "printed matter," 3941, 1721, 2705; *contra*, 3100.

printed on ordinary paper, and associated inseparably with printed matter, are not free of duty, 2255. When enclosed in magazines, but not fastened to them, free of duty, 785.

reproduced from steel engravings by means of a "*transfer*" *on stone*, accompanying imported fashion journals and magazines, dutiable at 25 per cent. ad valorem, as printed matter, (290, T. I.) Fashion-plates consisting of wood and steel engravings are free, 4747; *overruled*, see 5202.

FASTENERS, shoe, not being "eyelets," but brass-hooks for lacing, with eyelet attachments for fastening the hooks to the shoe, dutiable as "manufactures of brass," at 35 per cent. ad valorem, 3667.

FASTENINGS for cars, &c., transporting unappraised merchandise. (See Seal-Holders.)

FEATHERS. (See Stuffed Birds.)

ostrich, no allowance made for shrinkage in weight of, during voyage of importation, 3455.

FEES. (See, generally, 2123, 1914.)

entrance. Section 2654, R. S., authorizes the charge of an entrance fee of \$2.50 *only* on vessels "of one hundred tons burden and upwards," and a lesser fee on vessels "under one hundred tons burden." It is improper, therefore, in ascertaining the burden of a vessel, to find the fee she should pay, to reckon a fraction of a ton as a ton, as where a vessel is ninety-nine and fifty-four one-hundredths tons burden, to collect the fee as upon a vessel of "one hundred tons burden and upwards," 3418.

Fee for receiving the coastwise manifest and granting a permit to a registered vessel which has touched at a foreign port is \$1, under section 4381, R. S., 5361. for furnishing a copy of a temporary register issued to a vessel is 20 cents, under paragraph 28, Circular No. 125, Series of 1875, 4451.

of 20 cents for triplicate certificates of inspection of steam-vessels, issued to owners or masters, should be collected, 5082.

A fee of \$1 may be charged by customs officers for a certificate setting forth the names of the owners of any registered or enrolled vessel, and the parts or proportions owned by each. If these particulars are certified to in the case of several vessels, a fee may be charged for each vessel, 5282.

and gratuities, weighers, gaugers, and other officers of customs forbidden to receive, from importers, shippers, &c., 3475.

as porters must not be charged by customs officers for services in the line of their official duties, 5267.

Clearance. Vessels going from one port to another in the same district on the northern frontier are not required to clear, but if they do clear and receive a certified manifest, a fee of 20 cents accrues, 4299.

Collector entitled to fee of 20 cents for supplementary certificate of clearance of tobacco, &c., under regulations of Internal-Revenue Department, Series 7, No. 8, Supplement No. 1, 4718.

Collectors performing duties of surveyor at ports where no surveyor is appointed, should collect the fees which it would be incumbent on a surveyor to collect under section 2623, R. S., 5004.

Consular, must be collected in coin of the United States, or at its respective value in exchange, 3806.

Custom-house, on the northern frontiers, 1373; elsewhere than on the northern frontiers, 1512.

Customs, penalty for receiving excessive, 1450.

Directions as to deposit, &c., of, by collectors, 3408.

Entrance and clearance, to be exacted from boats of less than five tons, and vehicles other than railroad-cars, 4417.

Entry, should not be collected from vessels compelled through stress of weather to put into port for repairs, and to unload and reload their cargoes. Charges for storing and safe-keeping of merchandise and the fees to the officers, will be paid, 3164.

Harbor. Section 4206, R. S., requires collectors to have evidence produced to them of the payment of all legal fees which have accrued in the port on a vessel before granting a clearance. Receipts should be required by the collector. Failing in the production of which, where it is a matter of convenience to all parties concerned, payment of the fees may be made to him, 2795, 830.

for affixing and cancelling internal-revenue stamps on cigars. None should be exacted where the owner or importer complies with the law by affixing and cancelling his own stamps, 2786.

for certificates to invoices, 1491, 4671.

for indorsement of change of master on license, 20 cents; on the enrolment, 20 cents, but the law does not require such indorsement on the enrolment; on a register or certificate of record, \$1, 4321.

for entry. The fee of \$2.50, provided for by section 2654, R. S., on the entry of vessels, is not to be exacted on the entry of vessels coastwise, 2394.

for entry and clearance will be levied on small boats of under five tons trading with Canada, 2411.

for enrolment and license of barges, when exempt from such enrolment, will not be exacted, (par. 2, 4571, *revoked*; see 4083,) 4621.

for issue of enrolment and license, schedule of, 4100.

for landing certificate are prescribed by the President, and are as follows: Debenture certificates, including oaths of master and mate, when the value of the merchandise in regard to which such certificate is issued does not exceed \$500, \$2, and for each additional \$500 or fraction thereof, 50 cents; provided that in no case shall the fee for one debenture certificate, including the oaths of master and mate, or other persons who may be called upon to make the necessary affidavit, be more than \$5, (Ex. Order, Aug. 8, 1876,) 3094.

for landing or delivering goods are a charge against the goods or the consignees of the same, and not against the vessel or vehicle in which they are transported, 821.

for manifests of sealed cars arriving in the United States, 20 cents at the port of first arrival in the United States, under paragraph 9 in section 2654, R. S., imposing such fee "for debenture or other official certificate, n. o. p. f." and 25 cents at the "port of destination" for receiving manifest, 3098.

for receiving certified manifest of a sealed car laden with merchandise from foreign contiguous territory, to be taken at the port of destination per manifest. Such fees inure to the benefit of the surveyor of customs, 3884.

for inspection of steam-vessel, when parties refuse to pay, case to be reported to United States district attorney for prosecution, 4343.

Consular, for sealing cars coming into the United States from Canada and certifying manifests, 25 cents for both services, 1759.

Inspection, should be based upon the actual enrolled tonnage of the vessel, 1116. Navigation. (See, generally, 1063.)

No, for signature of collector of customs on stamps placed on imported liquors, 4166.

None authorized, for services performed in connection with importations of merchandise for the International Exhibition, 2823.

of health officers for inspecting the sanitary condition of vessels, 4504.

Officers, clerks, and employés, whether as notaries or in any other capacity, will not be allowed to charge or receive fees or compensation for their services in any matter connected with the business of the customs service, 4749.

On the exportation of kerosene oil in tin cans, which cans are entitled to drawback, declaration need only be made of the value of the cans; and the amount of consular fee to be charged for verifying the landing-certificate will be determined by such declaration, 3659.

Receipt for hospital tax, 20 cents. No fee for oath as to repairs of vessel in a foreign country, 4936.

Steamboat, are not emoluments of collectors of customs, but are specifically and permanently appropriated for the necessary expenses of the Steamboat-Inspection Service, 2253.

The chief officer of the port is to make a certificate on the special manifest of bonded goods in transit to foreign ports. Fee for so doing is 20 cents. No fee payable for indorsing triplicate manifest, 3953.

The claim for fees on inspection already made is valid against the owner of the vessel who shall apply for the issue of either register, enrolment, or license, 2177.

The collection of fees for measurement of goods, of which any account of quantity is given when imported, is not admissible. Fees can only be charged when measurement is not declared in an invoice, or is manifestly incorrect, 2002.

The only method of enforcing payment for inspection of steam-vessels is (1) by refusing to issue new documents until such fees are paid, under section 4498, R. S. (2) The vessel is chargeable for such fees, although it has changed owners since the charge for inspection was made, 4553.

to be charged upon entries of unappraised merchandise for immediate transportation, 4497.

to be exacted from American vessels clearing to a foreign port, 5352.

Twenty cents for certificate to an invoice, and the same for certifying a manifest, may be collected in cases of entry of merchandise for immediate transportation without appraisement, under provisions of section 2654, R. S., 4473.

FEES FOR CORDING AND SEALING of machinery examined at mill to be paid by importer, 5110.

The fee of 8 cents each for seals used in cording and sealing packages should be charged only for those used in cording and sealing merchandise for transportation in bond, 3093.

FEES FOR WEIGHING SALT. (See Salt.)

when withdrawn from warehouse in quantities less than the entire cargo, for transportation in bond, 75 cents per 100 bushels, 2828, 2834, 1538, 1618. (See, generally, 2286.)

FEES OF UNITED STATES SHIPPING COMMISSIONERS. (See Shipping Commissioners, 5460.)

FEES, WEIGHING. (See, generally, 1446, 1564.)

For weighing goods where the invoice does not specify the weight, in the district of New York, 1½ cents per 112 pounds, 4088.

Goods that are withdrawn from warehouse in less quantities than the original importation, for transportation only, or for consumption, follow section 2920, R. S., if they need to be weighed; but if salt or railroad-iron be withdrawn from warehouse for export, a fee of 3 cents per 100 pounds must be paid, under section 3024, R. S., 5171.

On certain iron intended for exportation accrued, although the iron was not actually deposited in warehouse. It was in charge of an officer, 5013.

The rates prescribed for weighing only should be charged, although they may be insufficient in amount to pay the expense, 1434.

Under article 1170, Treasury Regulations, the fee for weighing is to be collected of the importer whenever the return of the weigher differs from the invoice weight to an unreasonable extent, so as to create a presumption of intent on the part of the shipper to incorrectly state the quantity in the invoice, 2683.

FELT IN SHEETS. (See Hammer Felt, 4827.)

FELT CARPETINGS, certain, not dutiable as druggets, but as "carpetings, of wool, 1011."

FERNANDINA, sailing directions for entering the harbor of, 1416.

FERRY-BOATS at Boston must be documented, and are not exempt from marine-hospital tax, 2798.

Documenting of, 2501.

Double-enders, having no stern, should have their name and port painted on both ends, 3226.

over 5 tons in burden, bringing wood from Mexico, must be registered; or, if in the coasting trade, must be licensed, or enrolled and licensed, 5017.

plying between two or more places within a collection district, carrying passengers

and baggage only, are not required to enter and clear, or pay entry and clearance fees, or fees for receiving or certifying manifests, (section 2792, R. S.,) 1087, 1147.

running daily between the United States and Canada, wholly upon interior waters not navigable to the ocean, are chargeable with tonnage tax only on the first clearance of such vessel in each year, (section 2972, R. S.,) 4311; but when Canadian ferry-boats are used in carrying excursions to ports other than those between which they regularly ply, they become liable to a tonnage tax of \$1.30 per ton, includiug light-money, 2931, 2883.

Steamers plying between Albany and Troy, N. Y., not, 4651.

Steam, may tow on the particular waters or route desiguated in their certificates of inspection, 4283.

FERTILIZERS.—Phosphates containing 90 per cent. of pure phosphate of lime, for fertilizing purposes, admitted free of duty, 4611.

FIBRE-CLOTH, cotton being the material of chief value, dutiable at the rate of 35 per cent. ad valorem, under "all other manufactures of cotton, n. o. p. f.," (12, T. I.,) 4570.

"**FIFTEEN PER CENT. CONTRACTS,**" opinion of the Attorney-General in the matter of the, 3231.

FIFTH AUDITOR, returns to be forwarded to, 5186, 5203.

FIG-PASTE not "confectionery," but liable to duty at the rate of 35 per cent., as "sweetmeats," (327, T. I.,) 5041.

FIGS, (see Tare,) 5451, 1743.

FIGURES. (See, generally, 2544.)

Church, of plaster, gilding, &c., imported by religious societies are dutiable, 2615, 2784, 2805, 2956, 2385.

Earthen-ware, glazed, painted, &c., representing dogs, cats, &c., intended as play-things for children, dutiable at 50 per cent., as "toys," 2503.

Mechanical, in the shape of monkeys, &c., having musical attachments composed partly of steel, dutiable at 45 per cent. ad valorem, as "manufactures in part of steel," 2985.

representing Chinese mandarins, with a mechanical device by which, when touched, they are given an oscillating motion, dutiable as "toys," at 50 per cent. ad valorem, 4384.

Small china, intended as playthings for children, dutiable at 35 per cent. ad valorem, as "dolls," and *not* as "toys," 4231.

FILBERTS dutiable at 3 cents per pound, (355, T. I.,) 1772.

FILTER-LINEN intended to be used with beet-sugar machinery cannot be admitted to free entry as such machinery, 2405.

FINES accruing under steamboat laws. The duty of enforcing the laws relating to steam-vessels is imposed upon collectors of customs, and they may receive the penalties specified for violations of such laws, 3440.

Informer's share of, in other than customs cases may be paid to officers of the United States, 4614.

FINING-EARTH. (See Kaoline.)

not kaoline or china-clay used in the manufacture of porcelain-ware, for refining or clarifying wines, dutiable at 20 per cent. ad valorem, under provision for "mineral or bituminous substances in a crude state, n. o. p. f.," (414, T. I.,) 4927.

FIRE-ARMS, drawback on. (See Drawback.)

Importation of breech-loading fire-arms into Alaska Territory prohibited, 2330.

FIRE-BRICK with brass cock, used in gas-stoves, liable to duty at the rate of 35 per cent. ad valorem, as "manufactures of brass," under section 2499, R. S., 5075. **FIRE-CLAY**.—When mixed with ground gannister, the composition is dutiable at \$5 a ton, 423, 3329.

FIRE-CRACKERS, large-sized, generally known as "double-headers," dutiable as "fire-crackers, n. o. p. f." 1502.

Where packs of, contain less than eighty crackers, duty should be assessed at the rate of \$1 on each three thousand two hundred crackers, 4366, 2765, 773; *contra*, 1109.

FIRE-PROOF CHINA-WARE with brown glaze. (See China-ware, 5035.)

FIRE-WORKS, consisting of a preparation of combustible material contained in paper cases, attached to pieces of wood or wooden or iron frames, dutiable at 35 per cent. ad valorem, under section 2499, R. S., (Schedules E, K,) 3202.

FISH. (See Sardines; Smelts; Sprats; Anchovies.)

and fish-oils imported from British Columbia are not entitled to free admission into the United States under the Treaty of Washington, that province not having been a part of the Dominion of Canada at the time of signing said treaty, 1671, 3354.

Canadian rules by which to distinguish fish which are the products of the sea-fisheries of Canada from the products of the inland lakes, 2862.

caught by a citizen and by him cured upon Canadian soil, may be admitted free of duty, although brought hither in vessels other than the ones in which the fish were taken, 3543.

caught from United States vessels in Canadian waters are not dutiable (1) if the vessel from which they are caught is properly documented, and (2) if the manifest of the master and consular certificate required by decision 3265 is furnished. Whether such fish are cured with foreign salt or not is immaterial, 3760. Such consular certificate may be dispensed with when no United States consul is in the vicinity, in cases relating to fish-oil and fish entitled to free entry under the Treaty of Washington, provided the owner's oath, certified by two respectable merchants, shall be filed in each case, 3760, 3775.

caught within the waters of the United States, exported to Canada, there subject to a process of freezing for the purpose of preservation, and then imported, would not be free of duty, as they are not in the same condition in which they were exported, 3087. (See 2755, 3065.)

Domestic tin cans exported and returned filled with fish which are by treaty free of duty, are dutiable, 2435.

Form for withdrawal from warehouse of salt in bond, for use in curing fish on board fishing-vessels, 3287.

Salt cannot be withdrawn from bond without payment of duty, unless for use in curing fish commonly used for food, 2471, 3256.

Salt used for the purposes of curing fish for manure is not entitled to rebate of duty, 1815.

The provision in the act of February 8, 1875, assessing duty upon cans or packages made of tin or other material, containing fish of any kind admitted free of duty, &c., is not construed to apply to the ordinary barrels or kegs in which herring,

mackerel, and other sea-caught fish have generally been packed heretofore in commerce, and only to cans, jars, &c., not in commercial use as the equivalents of barrels, 2160.

The provisions of the Treaty of Washington relative to the free admission of fish from the British possessions, do not operate to free from duty the cans in which such fish may be imported; which, under the act of February 8, 1875, are dutiable, 2301.

FISH COMMISSION, officers of the Treasury Department to aid the, 4036.

FISH, FRESH.—The provision of the tariff which admits to free entry “fish, fresh-caught, for daily [immediate] consumption,” embraces all fish imported for consumption while fresh, in contradistinction to such as might be imported fresh to be dried, pickled, or otherwise used for future use. If there is reason to believe that the fish are to be used within a short time, they will be entitled to free entry, although there may be no formal evidence that they are intended for daily [immediate] consumption, 2285. (See decision of June 18, 1866.)

When fish are sought to be imported free of duty under the provision in the free list for “fish, fresh, for immediate consumption,” the quantity sought to be thus entered may be considered in deciding whether such fish are intended for “immediate consumption,” and if the quantity is so large as to repel that conclusion, such fish will be dutiable, 3181.

which have been frozen by a patented process, and which are imported into the United States to be transported to different parts of the country for sale and future consumption, are not exempt from duty under the provision in the free list for “fish, fresh, for immediate consumption,” 3062; but fish may be admitted free of duty, although frozen, if the manner of freezing does not indicate that they are not “fish, fresh, for immediate consumption,” 3280.

FISH-OIL, COD-LIVER, UNREFINED, which has been subjected to no process of refinement after the first process of manufacture, so as to fit it for use as medicine, dutiable at 20 per cent. ad valorem, as “fish-oil,” irrespective of the character of the packages containing it. Such oil is exempt from duty when the production of Canadian fisheries, under the Treaty of Washington, 3611; *contra*, 3416, 3433, 1065.

which, after the first process of manufacture, has been subjected to some process of refinement, so as to fit it for exceptional use as medicine, dutiable at 40 per cent. ad valorem, as a “medicinal preparation.” Such oil is not exempt from duty under the Treaty of Washington, 3611. (See 3416, 3433, 1065; also, decision of Jan. 10, 1866.)

FISH-PLATES, steel, dutiable as “manufactures of steel, n. o. p. f.” 1032.

FISHERIES. (See, generally, 1661.)

Collectors of customs will obtain from masters of American fishing-vessels arriving within their district reports showing, so far as practicable, the quantity and kind of fish taken by them within three miles of the shores of Canada. Such returns should be made under oath, and returns of the information thus obtained should be made annually to the Department. Collectors will also forward to Department with such return a list of vessels licensed for the fisheries in their districts, indicating which of them are employed in the cod, the mackerel, the whale, and the halibut fisheries, respectively, and which of them fish in foreign waters during any portion of the year, 3698. Such returns may be obtained when the papers of the vessels are renewed or surrendered, or at any time when collectors are

able to obtain them. The returns should include the fish caught from the vessel and returned in other vessels, 3773.

of Newfoundland. The products of the sea-fisheries of Newfoundland are exempted from duty by the Treaty of Washington, 1837, 1930; also the products of the sea-fisheries of Labrador, 1981, 1742.

Licenses to vessels for the, should be issued only to such as make a business of catching whales, cod, or mackerel, 4520. (See 5319.)

Salt withdrawn from bond for use in curing fish, not the product of American fisheries, is dutiable, 3131, 1652.

The provisions of the Treaty of Washington relative to the, not to go into operation until July 1, 1873, 1501, 1577.

Vessels licensed for the, touching at a foreign port under a permit to touch and trade, if they shall have been actually employed in catching fish, are not subject on arrival at ports of the United States to tonnage tax; but the question of employment is to be determined by the collectors at the port of arrival, subject to appeal to the Department, 3467, 2914, 2179.

What vessels may be licensed for, (see Vessels,) 4535.

FISHING, nets and rigging brought from Canada for use in, are dutiable, 2767.

FISHING-VESSELS exempt from marine-hospital tax, 5032. (See Marine-Hospital Dues.)

Canadian, putting into port of United States for harbor, not required to enter or clear; but if they remain in port twenty-four hours, the first report required by section 2774, R. S., should be made by them. But they cannot sell their fish in the United States without making entry of both vessels and fish, 4425.

withdrawal of salt from warehouse by, 5104. (See Salt.)

FLAGS, customs-revenue, must be displayed over all custom-house buildings during the hours of business, &c., (article 1160, Customs Regulations, 1874,) 2462.

FLANNEL strips embroidered with cotton or silk, intended for use in trimming ladies' underclothing, dutiable at 50 cents per pound and 50 per cent. ad valorem, as "dress-trimmings, of wool," (248, T. I.,) 3837, 3178.

FLANNELS, CANTON, 1576.

FLANNELS, PRINTERS'. (See Printers' Flannels.)

FLAT-BOATS. (See Barges.)

and other similar craft, not propelled by steam or machinery operated from within the vessel, used exclusively in local shipments, are not subject to enrolment or admeasurement, 3095, 3113.

Steam, used upon navigable waters to transport cotton to market and return with assorted freight for different points, &c., are considered as engaged in the coasting trade, and must be documented, 3151.

The temporary roofs or coverings of, should not be admeasured for tonnage, under the law, 3066.

FLAX, New Zealand, dutiable as "flax, net hackled or dressed," 818.

FLAX AND COTTON GOODS, having few threads of flax, (see Cotton and Flax Goods,) 4946.

FLAX STRAW, 1405.

FLAX TOW OR WASTE, imported, must be shown by satisfactory evidence to be intended for use in making paper, to entitle it to free entry, 5365.

FLAX WASTE entitled to free entry, as "paper stock," 4464.

FLAX YARNS, not of a kind used in the manufacture of carpets, dutiable at 40 per cent. ad valorem, as "other manufactures of flax," (41, T. I.,) 4033.

FLOATING STEAM SAW-MILLS are subject to the usual requirements of enrolment and license, 2941.

FLOOR-DRILLS dutiable at 30 cents per pound and 35 per cent. ad valorem, as a manufacture composed wholly or in part of worsted, 3993.

FLORENTINES, white cotton, containing over one hundred and under two hundred threads to the square inch, weighing over five ounces, and costing less than 25 cents per square yard, and not provided for in any of the countable clauses of Schedule A, dutiable at 35 per cent. ad valorem, 4233.

FLORIN, Austrian, invoice value of, (see Austrian Florin,) 4557.

The Austrian eight-florin gold-piece should be used as the basis in computing the value of Austrian currency, 3833, 3862.

Value of the Austrian paper, is to be estimated at one-eighth of the eight-florin gold-piece of Austria, 3816, 3862, 3833; *contra*, 3684. (See 2639, 2391, 2010.) of the Netherlands to be valued at $38\frac{5}{6}$ cents, without taking into consideration the difference of exchange between Amsterdam and Germany, 4026.

FLOTSAM AND JETSAM.—Goods discovered flotsam and jetsam in foreign waters are dutiable when imported into the United States, when they belong to the dutiable class, 4168.

FLOUR, arrowroot, chestnut-root, yam, dutiable at 3 cents per pound and 20 per cent. ad valorem, as "starch, made of rice or any other material," (507, T. I.,) 3385.

Rice, dutiable as a manufactured article, n. o. p. f., at 20 per cent. ad valorem, 2446.

manufactured wholly from imported wheat, on exportation entitled to drawback of 89 cents per barrel, less 10 per cent., 5119. (See 5193.)

Tapioca, free of duty, (858, T. I.,) 3161.

FLOWER-ROOTS, live, may be entered for immediate transportation, 3726.

FLOWERS. (See Artificial Flowers.)

Wax, in glass cases, the whole being invoiced as "wax artificial flowers," without any separate value being given in the invoice to the glass cases, held dutiable as "artificial flowers," 1651.

FLOWERS, DRIED, imported for use in the manufacture of insect-powder, are not "for medicinal purposes," and are dutiable at 10 per cent. ad valorem, as an unmanufactured non-enumerated article, (section 2516, R. S.,) 3077, 2364.

Natural, free of duty, under the provision for "dried and prepared flowers," 1827.

Natural, made into wreaths, or otherwise advanced beyond mere dried flowers, are not free of duty as "dried and prepared flowers," but are dutiable at 20 per cent., as "manufactured articles, n. o. p. f." 1994; and natural grasses, dried and prepared, are subject to the same rate of duty, 1739.

FLUES, BOILER. (See Boiler-Flues.)

FLUTED, ROLLED, OR ROUGH PLATE-GLASS, (see Plate-Glass,) 4532.

FOG-BELLS ON VESSELS, (see Vessels,) 5466.

FOG-HORNS.—Masters and owners of sailing-vessels may use such as they choose, provided that such horn produces a sound equivalent to that of a steam-whistle, 1110.

FOG-SIGNALS, regulations relative to, 1696, 1703, 881, 3512.

Where a vessel was reported in "foggy weather" as having no bell, but it did not

appear from the report that she had been under way in such weather, the penalty for not having a fog-bell on board was not enforced, 3461.

FOIL, GOLD. (See Gold Foil.)

FOREIGN ARTICLES imported to be manufactured in whole or part in the United States, and then returned to the country from whence exported, such articles not being otherwise free of duty, are dutiable, 2206, 2157.

FOREIGN GOODS on which duty has been paid, exported and reimported, must in all cases be treated as an original importation, 2815, 2631, 2104.

FOREIGN GOVERNMENTS.—Articles imported into the United States for the use of a foreign government, or agents of foreign governments, will be admitted to free entry, 4776. (See art. 367, Customs Regs., 1874; also, 7980, B 2544; 7980, B 2406—Files Customs Div., *unpublished*.)

FOREIGN MAILED, regulations for transmission of matter for, 1360, 3899.

FOREIGN STEAM-TUGS, penalty in section 4370, R. S., relative to, does not apply where towing began at sea. *Foreign waters* means waters contiguous to a foreign country and within its jurisdiction, as used in the statute, 3841.

may assist United States vessels in distress, within waters of the United States, without incurring penalty under section 4370, R. S., 4566.

FOREIGN TRADE.—Vessels built for the, containing materials which have been withdrawn from warehouse for the construction of such vessels, must pay duty on these materials when engaged in the coasting trade over two months in a year, 2414.

Vessels trading between a Pacific and an Atlantic port are in the foreign trade, within the meaning of section 2514, R. S., 2771.

Whaling-ships are not regarded as engaged in, within the intent of sections 2513 and 2514, R. S., 3043.

FOREIGN-BUILT VESSELS bought by citizens of the United States, status of, 836.

American documents cannot be issued to, whether owned wholly or in part by an alien resident of the United States, 3657.

FOREIGN VESSELS. (See Belgian Vessels; Canadian Vessels; Spanish Vessels; Italian Vessels; Norwegian Vessels; Netherlands, Vessels of the; Sweden, Vessels of; French Vessels.)

A vessel of foreign nationality transporting passengers taken on board in the United States, to be carried coastwise and discharged in the United States, renders itself liable to the fees and tonnage prescribed by section 4371, R. S., 1735. bound coastwise must report and enter upon arrival at any port within the time required by law; and if they take on stores, the masters must file sworn manifests of the same, and clear before departure, as required by section 4367, R. S., or 4197, R. S., 5345.

cannot clear from Buffalo to Windsor, Ontario, via Cleveland. They must enter and clear from Cleveland if they visit that port, (sections 4367, 4368, R. S.,) 5030. carrying passengers from one American port to another not considered by the Department as incurring penalty, though the question has never been judicially decided, 5295, 5274, 5220.

Castings imported from Europe for the repair of, in the United States, are dutiable, 2787.

coastwise clearance of. Foreign vessels proceeding from port to port on the sea-coast, to discharge foreign cargo destined to different ports of the United States,

must proceed in all cases in accordance with the provisions of sections 2779 to 2784, R. S. The master must execute a bond and file manifests of the cargo remaining on board said vessel; and upon his doing so, the collector of customs will issue to him a certified copy of his report and manifest and a permit to proceed to his next port of destination, which in all cases must be a port of entry. The fee for taking this bond is 40 cents, and the fee for certifying manifests and issuing permit is \$2. Foreign vessels in ballast, or partly laden with foreign cargo not to be unladen in the United States, or partly laden with domestic cargo for exportation, may proceed from one port of entry to another on the sea-coast in order to take on or complete cargo for exportation, in accordance with the provisions of sections 4367 to 4369, R. S. The master of such vessel must file duplicate manifests with the collector of customs, and obtain a permit to proceed to his next port of destination. The fee for receiving the manifest and issuing the permit is \$2. All foreign vessels arriving at one port in the United States from another are required to deliver manifests and permits to collectors of customs at ports of arrival. All foreign vessels departing from an American port direct to a foreign port must file manifests and obtain clearance, in accordance with section 4197, R. S. The fee for this service is set forth in section 2654, R. S., and is determined by the tonnage of the vessel, 3815.

Masters of, proceeding from one domestic port to another on the northern frontiers, to make up cargo, the ultimate destination being a foreign port, must file export manifest and take a clearance, specifying the foreign port and the intermediate domestic port at which the vessels are to touch. At the second domestic port in the same district they should file an additional manifest, and the items be entered on the foreign clearance, 5019.

Materials used to repair foreign vessels arriving at ports of the United States in distress, are dutiable, 657.

may clear foreign from any place in Alaska where an officer is stationed to grant clearance *via* any other place in the Territory designated by the clearing officer, and may take up and convey freight or passengers *destined* to a foreign port; but under such a clearance no vessel can take up freight of domestic origin or passengers destined to be conveyed wholly within the limits of the Territory and landed there, or to be landed in any other part of the United States, 3655.

No authority of law exists for the admission free of duty of foreign articles imported for the repair of foreign vessels which put into our ports in a disabled condition, 1407.

proceeding from one district to another in the United States must take out permit at first district and make regular entry at next district in which she arrives, 5071. sold for repairs made and supplies furnished, cannot be granted an American register; nor do such repairs and a sale therefor under a decree of a court, entitle such a vessel to receive American papers, 2208.

The materials of, condemned and broken up in a port of the United States, are not liable to duty whether used in the United States or exported, 563. (See 4248.)

Tonnage to be ascertained under section 2 of the act of August 2, 1882, is the net tonnage, 5356.

under foreign register cannot tow vessels in the waters of the United States, 2999. undocumented and owned by American citizens, liable to tax of \$1.30 per ton if in ballast; if with cargo, both vessel and cargo would be subject to forfeiture, 4951.

wrecked in American waters and abandoned by the owners, raised and repaired and sold, the owners putting in no claim, are entitled to enrolment and license if the applicant therefor is an American citizen, the cost of repairs being equal in amount to three times the cost of purchase from a foreign owner, 5355.

Yachts, foreign-built, are not entitled to enrolment or license, 3126.

FOREIGN WATERS.—The term *foreign waters* in section 4370, R. S., relative to steam-tugs, means waters contiguous to a foreign country which are properly within such country's jurisdiction, 3841.

FORFEITURE of goods for violations of customs laws. As a rule, the Treasury Department enforces forfeitures even in cases where the property has been bought by purchasers ignorant of the forfeiture. The case would be much stronger against the vendor who has given credit for goods forfeited by the criminal act of the vendee, 2863.

Where forfeiture of vessel and cargo, incurred under section 2497, R. S., was remitted, the goods involved were freed from their disabilities by the warrant of remission, and entry was allowed to be made of them and the duties thereon were received, 3480.

FORKS, small, made of base metal and intended as playthings for children, dutiable as "toys," at 50 per cent. ad valorem, 2632.

FORMS of customs books and blauks amended, 4261.

Official, imported for the use of foreign consuls, free of duty, 3986.

of returns required to be made to the Bureau of Statistics, 4028.

to be used in importations from Hawaii, 4202.

FORT MCLEOD, CANADA, made a port of entry by the Canadian government, 2675.

FOSSIL WAX dutiable at 20 per cent. ad valorem, under the assimilating clause, as beeswax, or a manufactured article, n. o. p. f., 2073.

FRACTIONAL CURRENCY, mutilated, redemption of, by United States depositaries, 1041.

FRACTIONAL PARTS.—Entries may correctly express the dutiable value of merchandise in fractional parts of a dollar, 2376.

FRAMES, new, containing antiques which are free of duty, are dutiable, 3333.

on mirrors dutiable at 30 per cent. ad valorem, (32, T. I.,) 5476.

of wood dutiable at 35 per cent. ad valorem, as "manufactures of wood," (227, T. I.,) 5303.

Ungilt looking-glass, covered with a light coating of whiting and glue, preparatory to being gilded, dutiable as "manufactures of wood, or of which wood is the chief component part," (227, T. I.,) if the value of the whiting and glue is less than 50 per cent. of the value of the frames; otherwise, dutiable at 40 per cent. ad valorem, 3081.

FRAMES, PHOTOGRAPHIC, brass, dutiable at 35 per cent. ad valorem, as "manufactures of brass and glass," 3375. (See 1322.)

Paper, dutiable at 35 per cent. ad valorem, as "manufactures of paper and glass," 1322. (See 3375.)

FRANC.—The act of March 3, 1873, entitled "An act to establish the custom-house value of the sovereign or pound sterling of Great Britain, and to fix the par of exchange," (17 Stats. at Large, 602,) which directs the Director of the Mint to annually estimate the value of foreign standard coins, and the Secretary of the Treasury to proclaim the same, repeals the provision of the act of May 22, 1846,

(9 Stats. at Large, 14,) directing the value of France to be estimated at eighteen cents and six mills. (The Collector *vs.* Richards, 23 Wall., 34...)

FREE ENTRY, (see Teams of Immigrants,) 4902.

Clothing, &c., under the provisions of the act of March 5, 1880, intended for the relief or aid of colored refugees, entitled to, but they will be delivered free only to State or municipal corporations or societies or institutions established for charitable purposes, and a bond will be required, conditioned for payment of duties if any of the articles are sold or used for other purposes, (act in force from March 5, 1880, to February 1, 1881,) 4446. (See 5389.)

Instructions with reference to applications for the free entry of boxes made from domestic shooks containing green fruit, 5320.

Boxes made abroad of American shooks. Regulations as to evidence to be furnished of the clearance from the United States of shooks returned as boxes filled with fruit, 5400.

The fact that imported goods are entitled to free entry does not excuse the production of a certified invoice, 1278, 1904; nor can a bond filed on the entry of goods upon an uncertified invoice, for the production of a consular invoice, be cancelled if the appraiser reports the goods to be free of duty, 3177.

When it becomes necessary to give a bond for the production of a consular invoice of such free goods, such bond will be taken in the penal sum of \$100, 1808.

FREE GOODS arriving in consular-sealed cars from foreign contiguous territory, will be allowed to go forward to destination (if such destination is a port of entry) without inspection and entry of the goods at the first port of arrival, 1810

FREE OF DUTY, (see "Reeds," Rough,) 4949.

Alizarine, in all forms, 2143; *contra*, 2101, 4424.

Aluminium, 3770.

All sago, which may be commercially known as such, 4443.

Alum-tanned skins, 5222.

Amber-bead necklaces, 3389.

American barrels exported filled and imported empty, even though reconditioned abroad, 3810.

American horses sent abroad for pasturage and returned in an improved condition, 4490.

Apollinaris water, being an article produced by nature, is a natural mineral-water, and is accordingly entitled to free entry. In all cases a duty of 30 per cent. ad valorem will be assessed on the bottles containing the water, under decision 3971, 5115.

Bags enclosing barley, 2589. (See 88.)

Barytes and sulphate of barytes, *manufactured*, 3378.

Baskets made by an Indian and his wife and children and members of his particular family are proper goods and effects of such Indian, and may be entered free, although in bales or other large packages, if they are found in fact to be goods belonging to him, under section 2515, R. S., 5368, 3450.

Beer-bottles exported filled and returned empty, if the requirements of articles 380 and 381, Customs Regulations, 1874, have been observed, 3089; *contra*, 2953.

Bees of superior breed for breeding purposes, 3340.

Bellthal mineral-water, 4073.

Boilers, &c., belonging to American citizens recovered from foreign wrecks in

American waters, and intended to be placed in new hulls of American manufacture, 4247.

Bologna sausages enclosed in a case or skin made of an intestine, 5472.

Books imported for religious societies, not more than two copies in one invoice, 2615.

Books imported for societies for literary purposes. If afterwards sold, the sale should be reported to the proper customs officer and duties collected, 4663.

Books which shall have been printed and manufactured more than twenty years at the date of importation, 4006.

Bottles containing natural mineral-waters, 3803; *reversed*, 3971.

Bronze statuary, the production of American artists residing abroad, 3452.

Buhrstones imported with edge-bands used only for protection of the goods during the voyage, and taken off and not replaced, 4714.

Camphor-wood as cabinet-wood, 5271.

Cassocks and other articles of like nature, when brought into this country by a priest as his personal effects; also, when imported by a church or religious society as its property and for its use; *not* when imported by priests residing here, for their personal use and as their own property, 4435, 3859.

Chiau turpentine, when imported in the same condition as it is taken from the tree, 5114.

Cinctures imported by religious societies for their own use as "regalia," 2617.

Common goat-skins, 3112.

Coir yarn, 3883.

Colcothar, 2961.

Collections of antiquities similar to coins and medals, whether imported for sale or not; collections of antiquities not similar to coins and medals, must be *not for sale*, to be, 3754.

Costumes specially adapted for certain characters represented by Madame Bernhardt, only adapted to stage use, form a part of her professional implements or tools of trade; condition of actual use does not attach, 4721.

Crude cod-liver oil the product of Canadian fisheries, irrespective of the character of the package containing it, 3611.

Crude India-rubber in sheets, 3718.

Divi-divi, as an article in a crude state used in dyeing or tanning, n. o. p. f., 4371.

Domestic bags exported filled with leather and imported, 3198.

Domestic carboys exported filled with American produce are admissible to free entry on their return to the United States, provided declaration be filed at time of export of intent to return the same empty, 2302.

Domestic lard-barrels returned from abroad held to be entitled to free entry on proper evidence of identity, without requiring the filing, on exportation, of an intent to return the packages empty, 4572. (See 4260.)

Domestic manufactures exported and returned. Proper proof should be given that no drawback on the raw materials was allowed when the exportation was made, 4153.

Fashion-plates reproduced from steel engravings by means of a transfer on stone, 5202.

Fish caught from United States vessels in Canadian waters are not dutiable (1) if the vessels are properly documented, and (2) if the manifest of the master

- and consular certificate required by decision 3265 is furnished. Whether such fish are cured with foreign salt or not is immaterial, 3760.
- Flax waste, being the refuse that remains after separating the flax tow from the shives or woody portions, too coarse and too short for use in spinning, and intended for use in making paper, (781, T. I.,) 4464.
- Fur-skins, 1489.
- Garancine, 5218.
- Ginger-root, sweepings and refuse of, not ground ginger, 5314.
- Glaziers' diamonds mounted in stocks and fitted for use, 3546.
- Goat's hair on the skin, known as Chinese goat-skins, 4685.
- Gum galbanum, 2506.
- Gut rope or cord not intended for use as strings of musical instruments, 2637.
- Hawaiian sheepskins, undressed, 3414.
- Hemlock bark, ground, as an article in a crude state, used for dyeing or tanning, 3225. (See 2915.)
- Hides, raw or uncured, and hides from which the hair has been removed by liming, are considered as raw and uncured, 3720.
- Ivory, unmanufactured, 2612.
- List of articles which are, 3673, 2119.
- Lobsters caught in Canadian waters by American fishermen and canned in domestic cans on board the vessels and brought into United States, 4413.
- Machine-knives imported for use in the manufacture of beet-sugar, under section 2500, R. S., 4561.
- Machinery adapted exclusively to the manufacture of goods from the fibre of ramie, jute, or flax, (act of Feb. 8, 1875,) 3159.
- Magic-lantern slides imported by educational institutions for the purpose of illustrating lectures to students, 4515.
- Magnets, 5293.
- Manganese ore, 4095.
- Manuscript mezuzoths, 3497.
- Meerschaum, crude or raw; and cutting away the outside portion and polishing does not make it cease to be crude or raw, 3850.
- Mica, although cut into slabs, 2676.
- Microscopic specimens of natural history mounted on glass, 3958.
- Monstrances, as "regalia," 3475.
- Moss, dried and pressed, imported in bulk in natural condition, not considered artificial flowers, but is entitled to admission free under provision for "moss," in section 2505, R. S., 4854.
- Official forms for the use of foreign consuls, 3986.
- Oil of mace, 2506.
- On importation of flax tow or waste, evidence will be required, consisting of affidavits or otherwise, showing that it is to be used in the making of paper, 5365.
- Ore containing fifty-four ounces of silver and a slight amount of copper to the ton of two thousand pounds, 4391.
- Oxyde of manganese, ground, 2915. (See 3225.)
- Paintings purchased and used abroad, being household effects, 5241. (See Effects.)
- Pamphlets, consisting of a journal of proceedings of a society, imported through the mails, as "printed matter other than books," under act of March 3, 1879, 4465.

- Patent deeds, 2751.
Persian lamb-skins, pickled, but not dressed, 4185.
Phosphates containing 90 per cent. of pure phosphate of lime, for fertilizing purposes, 4611.
Pleasure-yacht for racing purposes, 4960.
Plaster casts, representing scenes from the crucifixion of Christ, imported for educational institutions, 5303.
Poplar or other woods for the manufacture of paper, 3769.
Powdered indigo, 3592.
Printed matter, whether for sale or otherwise, (see Printed Matter,) 4945.
Quinine, salts of, imported *after* July 1, 1879, 4077; dutiable if imported before, 4084.
Rosalic acid, being an acid generally used in the manufacture of dyes, under provision in free list for "acids of every description, used for chemical and manufacturing purposes, n. o. p. f." (535, T. I.,) 4514.
Rosaries imported by religious societies for their own use, as "regalia," 2617.
Repairs to United States vessels made abroad, 3379.
Rough timber, imported in its natural condition with the bark on, as "logs and round unmanufactured timber, n. o. p. f." 3627.
Samples, (see Samples,) 4828.
Sea-stores of domestic manufacture or production, 4544.
Sheepskins, (hair,) 4068.
Sheepskins without the wool, pickled, under the provision for "hides, raw or uncurd, whether dry, salted, or pickled * * * unmanufactured," (702, T. I.,) 3070.
Shells, not manufactured, from places west of the Cape of Good Hope, 3843.
Ship planking, which differs from ordinary plank in that it is from $1\frac{1}{2}$ to 6 and 8 inches thick, with rough edges, following the natural shape of the tree, 4012; *contra*, 3602. Ship-planks of the necessary width and thickness, the edges of which have been squared, may be included under the term "ship-planking," and admitted free of duty, 4347.
Ship-timber, being such lumber as is evidently to be used for the frame or keel of a vessel, or its masts or spars, 3602.
Shooks, domestic, exported and subsequently imported in the shape of fruit-boxes; and sawing the shooks into lengths abroad does not exclude them from the free list, 3918.
Silk waste, 3752.
Sleighs of immigrants, provided they are actually owned by such persons at the time they quitted a foreign country, and provided such immigrants brought them to this country with the intention of continuing to use them here, 3715.
Soap-stock from residuum of olive-oil factory, (843, T. I.,) 5064.
Sulphide of copper paste, as an oxidizing paste, 1863.
Sweepings and refuse of ginger, 5314.
Talc prepared for tailors' use, 4503.
Tapioca flour, 3161.
Terra-alba, aluminous, 4093.
The coverings of goods paying a purely specific duty, 2589, 88.
Tin cans containing imported tea, 5332.
Turtles caught by vessels properly documented under the laws of the United States, as produce of American fisheries, 3581.

Trimmed cedars for fence-rails, 4983. (See 841, 1595; also, Rails.)

Weichsel sticks of the proper length for umbrella-handles, as "umbrella-sticks, crnde," 4345; but dutiable when not of a suitable length, 4263.

Xylonite, 5018.

Yak-hair, cleaned but unmanufactured, (696, T. I.,) 4952. (See Yak-Hair.)

FREEZING. (See Damage.)

FREIGHT, LIENS FOR. (See Liens.)

on importations. Collectors cannot refuse to deliver goods to importers until freight due on *other goods* previously imported by the same importers has been paid. If the freight, however, be due on the particular merchandise sought to be detained, he may refuse to deliver the merchandise, under section 2981, R. S., when properly notified, 3453.

Collectors of customs may accept such liens if filed before discharge of goods if he sees fit, as the goods are constructively in his possession. In case of disagreement between the parties as to the sum due, the collector may deliver the goods on payment of the freight due as shown by the appraiser's returns, 4458.

The Department cannot issue a regulation requiring or permitting the detention of goods for the benefit of railroad companies until the inland freight thereon is paid, 3660.

FREIGHT-MONEY, where goods are shipped from one port to another *via* a third port, the ocean freight accruing after the departure of the vessel from the first port is not a proper dutiable charge, 4125.

FRENCH GOODS, commissions on, 2594, 711.

FRENCH MOQUETTE CARPETING dutiable as Axminster carpetings, 2638.

FRENCH VESSELS, naval, free entry of supplies purchased from public warehouse for, will be permitted to be made under section 2982, R. S., 1972.

The discriminating duty of 10 per cent. (section 2562, R. S.) will not be levied on merchandise imported in French vessels from countries other than France, 1689; *contra*, 1272.

FRUIT. (See Damage Allowance, 4524.)

preserved, put up in brandy and in sirup, (part in each,) dutiable at 35 per cent. ad valorem, (327, T. I.,) 3944.

Pine-apples preserved in their own juice and sugar cannot be classified as "fruits preserved in their own juice," but are dutiable as "fruits preserved in sugar," 1186.

thrown overboard during voyage. (See Damage Allowance, 4581.)

Tropical, regulations as to the immediate entry of, 2777.

Where fruit is so damaged on the voyage of importation as to be entirely worthless, the clause in the statute limiting the damage allowance to the excess over 25 per cent. does not apply, and the case should be treated the same as if no importation had been made, 4126, 1167.

Damage by salt-water is considered as occurring by decay, and no allowance can be made for, unless in excess of 25 per cent., 3235.

Examination of green, for damage allowance, not less than 10 per cent. of the packages of each mark on the invoice shall be opened and examined, 3799.

Damage allowance made only where the damage exceeds 25 per cent. of the quantity, "quantity" being construed to mean all the goods included in all the invoices consigned to one party by the same ship, from whatever port or ports, 3868, 4133, 4516.

The term "quantity" in the provision of Schedule M, that no allowance shall be made for loss by decay on the voyage unless the loss shall exceed 25 per cent. of the quantity, &c., is construed to mean the quantity imported into the United States; and if a portion of an importation becomes entirely worthless on the voyage, the loss must exceed 25 per cent. of the quantity of the fruit remaining, in order for allowance to be made, 3236, 3272.

Where part of a cargo of fruit is damaged, no damage allowance can be made unless the portion damaged constitutes 25 per cent. of the whole quantity of the importation, 3578, 1086, 3772.

FRUIT-JUICE, (see Cherry-Juice,) 5326.

Certain articles not entitled to be recognized commercially as fruit-juice, containing 45 per cent. of alcohol, dutiable at \$2 per proof-gallou, (61, T. I.,) 5398. (See 5326.)

FRUIT SIRUP, consisting of orange-juice and lemon boiled with sugar, intended for use as a beverage, dutiable at 25 per cent. ad valorem, as "fruit-juice," 1868.

FRUIT-TREES imported from Germany held not entitled to free entry as "fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation," 1681.

FRUITS, 1730.

Crystallized, dutiable at 35 per cent. ad valorem, under the provision for "comfits, sweetmeats," &c., (327, T. I.,) 2704.

Promulgation of act of May 19, 1874, relative to, 1833.

FRYING-PANS, cast-iron, dutiable at the rate of 1½ cents per pound, as "vessels of cast-iron, n. o. p. f." 3669.

FUNDS, transportation of United States, to be done by Adams Express Company over certain routes. Regulations for the transportation of, 3948.

FUR.—By the term "fur," the Department understands, is meant not only the "fur-skins" of commerce, but also the fine, short hair of certain animals when taken from the skin, 3802.

Yarn made from the fur of the rabbit dutiable at 35 per cent. ad valorem, as "other manufactures of fur," (363, T. I.,) 2797.

FUR HATS.—Hats with wool bodies and napped with fur, dutiable at 35 per cent. ad valorem, as "hats of fur * * * and all other manufactures of fur, or of which fur shall be a component material," (363, T. I.,) 5394.

FUR-LINED SILK CLOAKS will be classified for duty according to the relative value of the silk as compared with the skins with which they are lined. If the silk be the component material of chief value, such garments will be dutiable at 60 per cent. ad valorem, but if not, the article may be admitted to duty at 35 per cent. ad valorem, as a manufacture in part of fur, 2463.

FURS, 684.

Certain Hudson Bay sable fur-skins, the pelts of which had not been dressed in any manner, although the fur portion had been cleaned and tipped or partially dyed, held free of duty, as "fur-skins of all kinds, not dressed in any manner," 1489.

Cony plates, being an article made by sewing together parts of dressed cony-skins, and used in such form for lining various kinds of garments, held dutiable as "manufactures of fur," and not as "dressed furs on the skin," 1566.

FURNITURE, articles of antique, cannot be admitted to free entry as "collections of antiquity specially, imported and not for sale," 2581; but where a gentleman

who had been collecting antiquities for many years imported an antique cabinet as an *addition* to his collection, it was admitted to free entry, 2699.

Church, cannot be admitted to free entry as "regalia," 2127.

The provision for cabinet-wares and house-furniture embraces all articles of cabinet-wares and house-furniture, finished, irrespective of the material with which it is upholstered, *except* furniture of which silk is the component of chief value, not having as a component material thereof, 25 per cent. or over, in value, of flax, cotton, wool, or worsted, which is dutiable at 60 per cent. ad valorem, (act of February 8, 1875, 18 Stats., 307,) 3117.

imported in pieces, ready to be put together, is dutiable at 35 per cent. ad valorem; and *not* at 30 per cent., as "house or cabinet furniture, in pieces or rough, and not finished," 4272.

FURNITURE-CLOTH, jute, being a textile fabric, manufactured wholly of jute, the warp being in the natural color of the fibre, with the filling dyed brown, making a simple pattern in the weaving, dutiable at 35 cents per square yard, as "manufactures of jute, valued at less than 30 cents per square yard," (41, T. I.,) 3744.

FUSE, cotton, manufactured for the use of smokers, dutiable as "smokers' articles," 1778.

GALERIES, GOLD. (See Gold Galeries.)

GALLIPOLIS, OHIO, discontinuance of local inspectors at, 4255.

GALVANIZED-IRON WIRE damaged by rust not entitled to damage allowance, 4652.

GAME-BAGS, leather, with flax nettings, flax being the component material of chief value, dutiable at 40 per cent. ad valorem, as "manufactures of flax, or of which flax shall be the component material of chief value, n. o. p. f." 4329.

GANNISTER, crude or unground, dutiable at 20 per cent. ad valorem, as a mineral substance in a crude state, n. o. p. f., (414, T. I.,) 3329. If ground and mixed with fire-clay, the composition would be dutiable at \$5 ton, 423, 3329.

GARANCINE, or extract of madder, exempt from duty, (668, T. I.,) 5218.

GAUGE, actual gauge to be taken of Boonekamp of Maag bitters, 3655.

Appraiser's report of, to be accepted in preference to that of the inspector or gauger, in case there is a difference between them, 3723.

Average, to be adopted, unless appraiser shall for satisfactory reasons see fit to make a test of the actual gauge. When appraiser makes no return of actual gauge, and no application is filed at time of entry claiming an actual test, the average gauge specified will be adopted, 3564.

Errors in estimating. On receipt from the appraiser of a statement that an error was made, he may be permitted to amend his return, and the entry may be adjusted accordingly, 3537.

No less than the average gauge of ale, porter, and beer prescribed by the Department will be taken by collectors in estimating duties, unless the original report of the appraiser shows a less gauge, or at the time of entry written application be made for a return of actual gauge, 3537.

of wire. The English or Birmingham gauge will be used at the custom-houses in gauging imported wire, 2438.

The average, of the principal brands of ale, beer, and porter, 2748. (See, generally, 2384.)

The average, of Henry Atkins & Co.'s stout and ale is six gills to the quart bottle and three to the pint bottle. This average may be accepted in estimating duties, unless an actual gauge shall shew a different result, 2819.

GAUGERS, employment of, 1966, 1980.

fees provided for in section, 3^o23, R. S., are payable only on goods in casks, 3854.

GAUGING of merchandise exported, article 616, Regulations of 1874, relative to, amended by adding the following: The actual quantity of liquor contained in casks will, however, be ascertained on withdrawal entry for exportation, and should it be found by such regauge that the quantity has diminished from that ascertained at the time of the original entry to a greater extent than is ordinarily occasioned by evaporation or other natural causes, credit will be given on the exportation bond only for the quantity actually shipped, and duties will be collected on the deficiency, 3605.

GENERAL APPRAISER at Baltimore relieved from appraising marble, 3892.

GENERAL APPRAISERS are instructed to visit such ports of the United States as, from time to time, may be designated by the Department. They are directed to meet at the city of New York on the first day of February, June, and September of each year, for the purpose of comparing the results of their inquiries at the various ports. Should any variations be found at the several ports in the dutiable values or classification for duties of imported merchandise, the general appraisers at their meeting will report the same in their joint report to the Secretary of the Treasury, with such recommendation as they may deem proper, 3281.

districts and duties, 2196.

General regulations relative to, 3281.

Reports to. Collectors will forward reports to one of the general appraisers, who will lay them before the board of general appraisers, 3383.

Reports to, to be accompanied by a portion of the samples of textile fabric taken by the appraiser under existing regulations, and with tickets prepared in the usual form relating to the samples. Monthly reports of allowances for damage from ports of Boston, New York, Philadelphia, Baltimore, New Orleans, and San Francisco to be promptly made, 3496.

Should not conduct reappraisements after the manner of a judicial inquiry where judgment is rendered in accordance with the preponderance of testimony on either side, but they should be conducted as an investigation by experts to ascertain whether the local appraiser has reported the true and proper market value of the merchandise in question, 2655.

GENERAL AVERAGE.—Where merchandise subject to contribution as a general-average charge, is left unclaimed in warehouses, and is sold for payment of duties, such general-average charge should be paid from the proceeds of the sale, 2324.

GENERAL ORDER, time for issue of, 1432.

GENERAL-ORDER PERMIT.—Where the consignee of a vessel consents to the collector's taking possession of the merchandise, the collector is authorized to issue a general-order permit in the consignee's favor, in the manner contemplated by the law, notwithstanding such an order had already issued to the consignee of the cargo, 3996.

GENESEE, N. Y., entitled to the privileges of importing unappraised merchandise in bond, under the act of June 10, 1880, 4639.

GERMAN-SILVER CLASPS dutiable at 40 per cent. ad valorem, under the provision for "articles * * * made of * * * German silver," (144, T. I.,) 4736.

GERMAN-SILVER SCRAP dutiable at 35 per cent. ad valorem, as "albata, manufactured," (265, T. I.,) 3156.

GERMAN-SILVER WATCH-CHAINS dutiable at 40 per cent. ad valorem, as "articles," * * * of * * * German silver," (144, T. I.,) and *not* as "jewelry," 3174, 3169. (See 2702.)

GERMAN VESSELS, tonnage tax on, 2397.

GERMANY, importations of neat-cattle from, forbidden under section 2493, R. S., until further orders, (3107,) except blood-stock accompanied by consular certificate of non-infection, 3158.

GIBRALTAR, MICH., a fixed white light will be exhibited at, 1395.

GIFTS to revenue officers. It is made the special duty of all officers of customs to report in writing to the collectors of their respective ports all violations of section 2452, R. S., which may come to their knowledge, and the collectors shall, if in their opinion the evidence warrants it, report the same to the district attorney for prosecution. Any person engaged in custom-house business shall be prohibited from continuing in such business on reasonable proof that he has violated section 2452, R. S., 3316.

GIMPS, beaded, (see Silk and Cotton,) 4583.

Goods consisting of silk, cotton, and beads, intended for dress-trimming, having silk as a component of chief value and over 25 per cent. in value of cotton, are excluded from the provisions of the act of February 8, 1875, and are dutiable at 50 per cent. ad valorem, not being specially provided for, (192, T. I.,) 4375.

GIN in jugs, no allowance for damage can be made on, 2130.

GINGER ALE, composed chiefly of ginger and capsicum, and not intended for use as a medicine, dutiable as a manufactured article, n. o. p. f., (section 2516, R. S.,) 1119.

GINGER LIQUEUR, in bottles, a preparation of ginger containing 16 per cent. of alcohol, allied to the category of "liqueurs," is dutiable as a non-enumerated manufactured article, at 20 per cent. ad valorem, under section 2516, R. S. No separate duty for bottles, 4374.

GINGER-ROOT, sweepings and refuse of, entitled to free entry, (683, T. I.,) not being considered as "ground ginger," 5314.

GINGHAMS, domestic, calendered abroad, not exempt from duty on reimportation, (564, T. I.,) 5046.

GLASS, (see Bottles; Framed Mirrors; Window-Glass,) 4740, 5012.

Artificial fruits made of, for bonnet ornaments, 5251. (See Artificial Fruits.) balls used to decorate Christmas-trees dutiable as "toys," at 50 per cent. ad valorem, 2147.

beads dutiable at 50 cent. ad valorem, as "all beads," (281, T. I.,) 2892, 3135, 1789.

Barometers and sextants in which glass was not more than 5 per cent. of the entire value, *held*, nevertheless, to be dutiable as manufactures of glass, and not as manufactures of brass, glass being the component material paying the highest rate of duty, (section 2499, R. S.,) 1606.

barrels, small, containing brandy, dutiable at 40 per cent. ad valorem, as "manufactures of glass," (34, T. I.,) 3431.

bent for special purposes, like carriage fronts, &c., should be subjected to a duty of 40 per cent. ad valorem, as a manufacture of glass, n. o. p. f., it having been removed from the category of common window-glass, 4398.

button-moulds, dutiable at 40 per cent. ad valorem, as "manufactures of glass, n. o. p. f." 4316.

Certain inkstands and odor-cases, the former being manufactures of glass, brass, and leather, and the latter manufactures of glass and leather, dutiable as "manufactures of glass, or of which glass shall be a component material, n. o. p. f.," 1387.

Certain looking-glass plates of fixed sizes, with bevelled edges, are not, by reason of the edges being bevelled, taken out of the classification of glass subject to specific rates of duty, but are dutiable under 32, T. I., at 35 cents per square foot, 5455.

Compositions of, enamel on paste, (see Compositions of Glass,) 5258.

Cut, articles which in finishing are ground either with a grindstone or pumice-stone to round off sharp edges are thus constituted "cut glass," although the articles are afterwards reburned in the fire, 3030, 1466. (Binns *vs.* Lawrence, 12 How., 9.)

Damage allowance on. In all cases where damage is claimed on glass or glass-ware, the damaged articles should be separated from the sound, and examination made at the earliest day practicable after the appraiser is ready to make such examination. If the goods shall have been sent to warehouse, and there are no facilities for making the examination in warehouse, the goods should be transferred to the appraiser's store for such examination, 3337.

lamp-chimneys cut into lengths, with the ends ground or bevelled, dutiable as "glass, cut," 1466, 3030; *contra*, 1974. (See Binns *vs.* Lawrence, 12 How., 9; Treasury Regs., 1857, p. 568.)

marbles, colored, dutiable at 50 per cent. ad valorem, as "toys," 3821.

Obscured, dutiable at 40 per cent. ad valorem, as a manufacture of glass * * * n. o. p. f., 4229.

painted, for use in manufacture of mock jewelry. (See Mock Jewelry.)

Paintings on, dutiable at 10 per cent. ad valorem, as "paintings, n. o. p. f.," (430, T. I.,) if entitled to rank as works of art; if not ranking as works of art, dutiable as "paintings on glass," (34, T. I.,) 2038, 3142, 1996, 3369; *contra*, 2232. (See 551, 2633, 2707.)

Pieces of, not incorporated in an article, cannot give character to such article as a manufacture of glass, 2967, 1322.

plaques, ornamented, dutiable as "manufactures of glass, n. o. p. f.," at 40 per cent. ad valorem, (34, T. I.,) 3012.

Window. Packages of broken window-glass presented for damage allowance should be marked by examiners so as to prevent their presentation again for allowance, 2749.

GLASS BLOCKS, opaque, for Mosaic work, classified as "manufactures of glass," &c., at 40 per cent. ad valorem, (34, T. I.) The merchandise consisted of blocks of irregular sizes and shapes and of different colors, "of a substance which was intended for use in manufacturing fancy paving-tiles." It was made from the

same materials that produce glass, viz., sand, soda, &c., and "parteek of all the characteristics of glass, with the exception that it was not transparent," 4909.

GLASS, COLORED, (see Colored Glass,) 4630.

and tinted window-glass, consisting of rolled and cylinder window-glass, imported in sheets in the same manner as ordinary window-glass, dutiable as "cylinder or rolled glass," 1809.

dutiable at 40 per cent. ad valorem, under the provision for "all articles of glass * * * colored," (27, T. I.,) 4206.

packed in sheets like ordinary window-glass, intended for use in the manufacture of mock jewelry, dutiable as a manufacture of glass, at 40 per cent. ad valorem, and not as a composition of glass or paste, net set, 3808.

which had been granulated or frosted by a new process, classified as "manufactures of glass, n. o. p. f.," dutiable at 40 per cent. ad valorem, (34, T. I.,) 4770.

GLASS-SAND dutiable at 20 per cent. ad valorem, as a mineral substance in a crude state, n. o. p. f., 3880.

GLASS TUBES, with the ends squared by cutting, dutiable at 40 per cent. ad valorem, as "articles of glass, cut," (27, T. I.,) 3273. (See 1974.)

with the ends net cut, dutiable at 35 per cent. ad valorem, as "glass, not cut," (26, T. I.,) 3836.

GLASS-WARE.—Certain opaque glass lamp-shades, resembling porcelain, dutiable at 40 per cent. ad valorem, as "all manufactures of glass, or of which glass shall be a component material, n. o. p. f.," (34, T. I.,) 5441.

GLAZIERS' DIAMONDS, mounted in stocks and fitted for use, free of duty, 3546.

GLOVE-BUTTONS made of brass, with a spiral shank, classified as "buttons and button-meulds, n. o. p. f.," at 30 per cent. ad valorem, (304, T. I.,) 5116.

GLOVE-CLEANERS, India-rubber, dutiable as "articles composed wholly of India-rubber, n. o. p. f.," 2586. (See 2169.)

GLOVES, (see Wool Knit Gloves,) 5425.

Cloth, not knit, of wool or worsted, are dutiable at 50 cents per pound and 40 per cent. ad valorem, as "wearing apparel," 2358.

Cotton, lined with flannel, dutiable at 50 cents per pound and 40 per cent. ad valorem, as "wearing-apparel, of every description * * * and composed wholly or in part of wool * * * made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer," 4194.

Cotton, lined with leather, dutiable at 35 per cent. ad valorem, as "articles worn by men, women, or children, of whatever material composed, except silk and linen, made up or made wholly or in part by hand, n. o. p. f.," 4194.

Knit, of wool, made by hand, the material having been knit, not woven, dutiable as "kuit goods," 2473.

of silk and cotton, dutiable as "ready-made clothing * * * of which silk is a component material of chief value," at 60 per cent. ad valorem, (190, T. I.,) 5285. (See 1610, 2747, 3009.)

"Patent silk," composed of silk and cotton, silk chief value, dutiable as "ready-made clothing, of silk, or of which silk shall be a component material of chief value," 1610.

Silk, plaited, manufactured in part of silk and in part of cotton, cotton being the component material of chief value, dutiable at 35 per cent., as "gloves * * * made on frames, of whatever material composed * * * n. o. p. f." (Arthur vs. Unkart, 6 Otto, S. C. Reps., 118,) 3690; *contra*, 2916, 3069.

GLUCOSE, BURNT, imported for coloring beer, dutiable at 50 per cent. ad valorem. by assimilation to braudy-coloring, 3732.

Dutiable as an unenumerated manufactured article at, 20 per cent. ad valorem, 4014,

GOA POWDER dutiable at 20 per cent. ad valorem, as a manufactured article, n. o. p. f., 4196.

GOAT'S HAIR.—Cashmere goat's hair properly classified under "all hair of the alpaca, goat, and other like animals," (231, T. I.,) 4684.

dutiable at 10 per cent. ad valorem, 4108.

not free of duty under the provision in the free list for "hair, all horse, cattle," &c., (696, T. I.,) 1468.

on the skin. The article is known as Chinese goat-skins, imported for manufacture into mats and robes, entitled to entry under free list, as "fur skins of all kinds, not dressed in any manner," 4685.

the product of a country east of the Cape of Good Hope. (See Discriminating Duty.)

GOAT-SKIN CARRIAGE-ROBES dutiable at 35 per cent. ad valorem, as "manufactures of fur," 3702.

GOAT-SKIN RUGS dutiable at 45 per cent. ad valorem, as "as all other mats * * * and rugs," (Schedule F,) 2825.

GOAT-SKINS, claimed to be carriage-robés, but in such condition that they can be used as rugs, and are, in fact, very extensively sold and used as such, held to be dutiable at 45 per cent. ad valorem, as "all other * * * rugs," (258, T. I.,) 5484. (See 2825, 3063.)

Common, free of duty, 3112.

Imported, cut in such forms that when put together they would form rugs, and which had in fact been sewn together in the form of rugs, and afterwards ripped apart, dutiable at 45 per cent. ad valorem, as "all other mats * * * and rugs," (258, T. I.,) 3063. (See decision of Sept. 16, 1865.)

produced east of the Cape of Good Hope, and imported direct from the East Indies, and thereupon exported to Hamburg, and thence reimported into the United States, were held liable to the discriminating duty, 1473.

GOAT-SKINS, ANGORA, dutiable for the hair or wool, as "wools of the second class," &c., at the rate of 30 per cent. ad valorem for the skins alone, 3112.

imported with the wool on, dutiable, the wool at the appropriate rates for wool, and the skins at 30 per cent. ad valorem, 2490. (See 2089.)

GOLD GALERIES dutiable at 40 per cent. ad valorem, as "articles n. o. p. f., made of gold, silver," &c., "or of which either of these materials shall be a component part," 4204.

GOLD-BEATERS' PAPER dutiable at 35 per cent. ad valorem, under the provision for "all other paper, n. o. p. f," 3508.

GOLD-FOIL for dental purposes is not dutiable as "gold leaf," which is used by painters, but is dutiable at 40 per cent. ad valorem, as "articles of * * * gold," (144, T. I.,) 2674.

GOOSE-SKINS, DRESSED, (see Skins,) 4974.

GORING of cotton, silk, and India-rubber dutiable as "braces, suspenders, webbing, or other fabrics composed wholly or in part of India-rubber," and *not* as a manufacture of India-rubber and silk and other materials, 3970, 3977, 4034, 3582

GRAIN.—An allowance of not exceeding 2 per cent. may be made by collectors, in cancelling bonds given on entries of grain for transportation in the United States and exportation to a foreign port, for loss of the grain in transportation, 3729.

and other similar merchandise in bulk, transperte in bond, must be transported in sealed cars, 3101, 2971.

arriving at ports in the United States from Cauada for exportation, in cars sealed by a consular officer of the United States, may be exported under a combined entry for warehouse and immediate exportation, as provided in article 704, Customs Regulations, 1874, when the intention to export the merchandise immediately, is shown, 3397.

cannot be allowed to remain stored in bond in the vessels in which it has been transported, through the winter. If no disposition of the grain is immediately practicable, the vessels containing it must be put in charge of an officer of the customs, whose compensation must be charged against the goods, 2067.

Domestic, sent to Canada to be ground would be dutiable on its return, 2756, 2841. imported into the United States from Canada, to be ground and returned, would be dutiable on its importation, 2157.

Measurement of, imported at ports on Canadian frontier, 1636, 1691

Mixtures of, for provender, dutiable at 20 per cent. ad valorem, as a manufactured article, n. o. p. f., 2841.

Neither oats nor other kinds of grain are considered "perishable articles," under article 511, Customs Regulations, concerning allowance for damage, 2653.

GRAIN-BAGS, additional regulations as to drawback allowance on, when exported, 5086.

American, must be marked with some distinctive mark before exportation, by which they can be identified on their return, 3314.

Domestic, regulations relative to free admission of, when exported and returned, 4260, 2839, 2110, 2496, 1891, 4594.

Free entry of. A certificate from the master of a vessel in which bags were exported and imported, may be received in lieu of the certificate of the foreign shipper, attested by a consular officer of the United States, providing the bags were exported filled with grain, and returned empty by the same vessel, 3782.

GRAIN-BAGS, FOREIGN, forming part of a foreign ship's furniture, were allowed to be landed, sent west under bond to be filled with grain, to be thereafter returned to the vessel and exported without payment of duty, 634.

of foreign production and manufacture, which are exempted from payment of duty as part of the equipment of a vessel, cannot be transferred from the vessel to which they belong to another vessel without being first entered and subjected to payment of duty, 1749.

There is no provision of law whereby bags of foreign manufacture can be imported into the United States free of duty, for the purpose of being filled and exported, 1952.

GRANITE, manufactured, dutiable at 20 per cent. ad valorem, as a manufactured article, n. o. p. f.; *unmanufactured*, dutiable at \$1.50 per ton, (510, T. I.,) 802, 1375.

The term "granite," as used in the law defining the duty on building-stone, only applies to unmanufactured or undressed granite, 1938.

GRAPES, MALAGA, packed with sawdust, in kegs or other packages, are not "perishable articles" within the meaning of section 2990, R. S., and may be entered for immediate transportation, 3804.

GRASS (China-grass) noils dutiable at 35 per cent. ad valorem, as "other articles composed of grass," 3470.

thread, wound on spools, dutiable at 35 per cent. ad valorem, as "other articles composed of grass," (279, T. I.,) 3621.

yarn dutiable at 35 per cent. ad valorem, as "other articles composed of grass," 2133.

GRASS-SCYTHES, rates of drawback on, 3638, 3504.

GRASS TEA-MATS, imported for the covering or repair of the coverings of tea-chests, dutiable at 35 per cent. ad valorem, as "other articles composed of grass, osier, palm-leaf," &c., (279, T. I.,) 3635.

GRATUITIES to revenue officers. (See Gifts.)

GREASE, bone, dutiable as "grease, all not specified," (370, T. I.,) 2422.

Brown, dutiable at 10 per cent. ad valorem, as "grease, all not specified," 1953; *contra*, 1410.

"Encluit adherente," used on leather belting running over drums and curtains to prevent slipping, dutiable under section 2516, R. S., at 20 per cent. ad valorem, 5144.

Machinery drippings, consisting of a mixture of tallow and olive oil, fit for use other than as soap-stock, dutiable at 10 per cent. ad valorem, as "grease, all not specified," 3469.

not suitable for use as soap-stock exclusively, on account of containing a considerable portion of fish-oil, but better suited and more generally used for softening and stuffing leather, dutiable at 10 per cent., as "grease, all not specified," 3603.

GREBE-SKINS dutiable at 25 per cent. ad valorem, as "ornamental feathers," &c., (351, T. I.,) 3682.

GREEN FRUIT.—Damage allowance made on the amount of loss in excess of 25 per cent. of the whole amount imported, 3868.

GRENADINES, COTTON, certain, held dutiable as "countable cottons," 1544. counting less than one hundred threads to the square inch, and weighing less than five ounces to the square yard, are dutiable at the rate of 35 per cent. ad valorem, as "mauufactures of cotton, n. o. p. f," (12, T. I.,) 2659.

GRINDSTONES.—Grindstones that are *rough hand-dressed* should be classified as "rough or unfinished grindstones," and those that are turned on a lathe should be classified as "finished grindstones," 701, 823, 542. (See Buhrstones.)

It being evident that all grindstones must be more or less wrought before they can be properly termed grindstones, their classification as "wrought" or "unwrought" must depend upon the fact of their commercial designation as "rough" or "finished," 734. (See 542, 701.)

GROSS TONNAGE. (See Tonnage.)

GROUND BARWOOD dutiable as a non-enumerated article, manufactured in whole or in part, 3577.

GROUND HEMLOCK BARK free of duty, as an "article in a crude state used for dyeing or tanning," 3225. (See 2915.)

GROUND MICA dutiable as a manufactured article, n. o. p. f., at 20 per cent. ad valorem, 2713.

GROUND NUTGALLS and myrobalans dutiable at 20 per cent. ad valorem, as "articles manufactured in whole or in part, n. o. p. f.," 3479, 3175.

GROUND-NUT OIL dutiable as an expressed oil, n. o. p. f., (427, T. I.,) at 20 per cent. ad valorem, 3318, 4085. (See decision of Jan. 18, 1859.)

GROUND-NUTS (pea-nuts) are dutiable at 1 cent per pound, under the special provision for "pea-nuts," (458, T. I.,) 1807.

GROUND OXIDE OF MANGANESE free of duty, 2915. (See 3225.)

GROUND SULPHATE OF LIME and plaster of paris are dutiable as "manufactured articles, n. o. p. f.," at 20 per cent. ad valorem, 2159.

GUANO ISLANDS belonging to the United States, list of, 936.

GUARANA PASTE dutiable as a medicinal preparation, 1889.

GUAVA JELLY dutiable as "jellies of all kinds," at 50 per cent. ad valorem, 1762.

GUAVA MARMALADE dutiable at 35 per cent. ad valorem, as "comfits, sweetmeats, or fruits preserved in sugar * * * n. o. p. f.," 1762.

GUITAR-STRINGS, silk and metal, silk chief value, dutiable at 60 per cent. ad valorem, as "merchandise * * * of which silk is a component material of chief value," (act of February 8, 1875,) 2808.

GUM AMMONIAC dutiable as a resinous gum, under the provision for "resins, gum, n. o. p. f., and rosin, 20 per cent. ad valorem," (487, T. I.,) 2235.

GUM-ANIME is one of the species of the gum copal of commerce, and is free of duty as such, unless exported from places west of the Cape of Good Hope, being the product of countries east of said Cape, 2907.

GUM GALBANUM free of duty, 2506.

GUM, SPRUCE, dutiable at 20 per cent. ad valorem, under the provision for "resins, gum, n. o. p. f.," 3548.

GUMS.—The provision in the free list for "all gums, n. o. p. f.," does not embrace any resinous gums, 2235.

GUN-BLOCKS which have been planed on one side merely to show the texture of the wood, such planing giving no additional value to the blocks, dutiable at 20 per cent. ad valorem, either as "articles manufactured in part" or as "wood, unmanufactured," and *not* as "gun-blocks" which are to be "rough hewn or sawn only," 3593.

GUNLOCKS classified as "manufactures composed in part of steel," at 40 per cent. ad valorem, (91, T. I.,) 4969. (See Locks.)

GUNNY BAGS.—Where shippers and importers of gunny bags could not certify whether or not they had been manufactured in a country east of the Cape of Good Hope, and the exporters reported they had been manufactured in Great Britain, the bags were exempted from the discriminating duty, 3656.

GUNPOWDER, rates of drawback on, 2176.

GUT ROPE OR CORD, not intended for use as strings of musical instruments, free of duty, 2637.

GUTTA-PERCHA, crude. No allowance for shrinkage in weight, as it appreciates in value in proportion to the diminution in weight. Duty should be assessed on invoice and entered value, 4449.

in smooth sheets, held to be dutiable as "gutta-percha, manufactured," 889.

dress-shields, made entirely of gutta-percha, dutiable at 40 per cent. ad valorem, as "gutta-percha, manufactured," 3985.

dress-shields, covered with cotton and bound with narrow silk braid, dutiable at 35 per cent. ad valorem, under the provision for "articles worn by men, women, or children, of whatever material composed, except linen or silk, made up," &c., 3733.

HAILING PORTS OF VESSELS.—The Department recognizes no place as a hailing place unless it is a *port established by law*, 3363, 2829. As a general rule, the hailing port of a vessel is the port at which her papers are issued, *and this principle should be adhered to* for the sake of uniformity, 3363, 3226.

Vessels should generally be required to hail from the port from which their papers are issued, but vessels may hail from a port of delivery established by law, 3223, 3157, 3226, 5432, 2829.

on the Great Lakes. Any place where a deputy collector is stationed with power to enter and clear vessels is substantially a port, and may be taken as the hailing port of a vessel, 4436, 4600.

HAIR, imitation, switches, composed of colored cotton thread, cut to suitable length, should be classified for duty as cotton thread, 1039, 2824.

Manufactures of wool or hair, the product of goats or other like animals, are necessarily included in the terms of Schedule L, and the manufactures of hair described in Schedule M relate wholly to manufactures associated with terms given in that schedule; *i. e.*, hair seating, crinoline cloth, &c., 1940.

ornaments composed of worsted and hair dutiable at 50 cents per pound and 50 per cent. ad valorem, as articles made of wool, worsted, or mohair, or of which wool, worsted, or mohair is a component material, 2893.

Raw, consisting partly of wool and partly of hair, all, however, being the product of sheep, dutiable at 3 cents per pound, as wool of the third class, valued at less than 12 cents per pound, 3647.

seatings, the selvage of, should be excluded in determining the dutiable width of hair seatings, 3597; *contra*, 1877. (See decision of May 16, 1863.)

HAIR, CAMEL'S. (See Camel's Hair.)

HAIR, GOAT'S, dutiable at 10 per cent. ad valorem, 4108.

HAIR, HUMAN, braids, returned by the appraiser as "human-hair watch-guards," held dutiable as "bracelets, braids, chains, curls, or riuglets composed of hair, or of which hair is a component material," (375, T. I.,) 1603.

imported from China into France, and then cleaned, drawn, dyed, &c., is liable to the discriminating duty of 10 per cent. ad valorem imposed on merchandise the product of a country east of the Cape of Good Hope, imported from a country west thereof, 4351, 3424. (See 3796.)

Manufactured, dutiable at 40 per cent. ad valorem, (Schedule M,) 1366.

netting held dutiable as "manufactured human hair," 1539.

* The provision for "manufactures of hair" does not include human hair or manufactures thereof, 1366, 1539.

which has evidently undergone a process of cleansing, although not perfectly cleansed, dutiable at 30 per cent. ad valorem, as "human hair, when cleaned or drawn, but not manufactured," (375, T. I.,) 3353.

HAIR-NETS of India-rubber and silk dutiable at 60 per cent. ad valorem, as "manufactures in part of silk," (act February 8, 1875,) 3160.

HAIR-PINS, steel, dutiable as "manufactures of steel," at 45 per cent. ad valorem, 2140.

HAIR SHEEPSKINS free of duty, 4069.

HAMBURG EDGINGS.—The system of counting the stitches contained in imported Hamburg edgings, for the purpose of ascertaining the dutiable value of such merchandise, should not be relied upon as conclusive, 3601.

HAMMER FELT, in sheets, used in the manufacture of piano-hammers, classified as a manufacture of wool, dutiable at 50 cents per pound and 35 per cent. ad valorem, (242, T. I.,) 4227.

HAMMER-MOULDS, steel, (see Steel,) 5047.

HANDKERCHIEFS, COTTON. (See, generally, 2598, 1984)

Chinese, embroidered in England, not changed so as to relieve them from discriminating duty of 10 per cent. ad valorem, 4954.

Certain handkerchiefs with a linen centre and a broad border of cotton lace, the lace being the component material of chief value, held dutiable at 35 per cent. ad valorem, as "all manufactures of cotton, n. o. p. f." (12, T. I.,) 5474. (Decision 4286 does not apply in this case.)

ready for use, dutiable at 35 per cent. ad valorem, as "manufactures of cotton, n. o. p. f." 3709, 2598, 2533; in the piece, dutiable as countable cottons, 2477, having a centre of plain linen about two and a half inches square, the remaining portion being linen-thread lace, dutiable as "handkerchiefs, or other manufactures of flax," 1384. (See 1386.)

HANDKERCHIEFS, LINEN, dutiable as "handkerchiefs * * * manufactures of flax * * * valued at 30 cents or less per square yard," at 35 per cent. ad valorem, 2685.

in the piece, embroidered or not, dutiable as "handkerchiefs," (41, T. I.,) 3709. made up ready for use, which are bought and sold by the dozen, dutiable at 40 per cent. ad valorem, 4072; *reversed*, 4267.

made up and ready for use, embroidered, dutiable as embroideries, if embroidered to a sufficient extent to be recognized commercially as such, that classification prevailing over that of manufactures of flax, 3709.

unembroidered, hemmed and ready for use, dutiable at 40 per cent. ad valorem, as "manufactures of flax, n. o. p. f." 3709; *reversed*, 4267.

HANDLE-BOLTS of wood, 1540. (See act of Feb. 8, 1875, sec. 8.)

"HARD METAL" dutiable, by assimilation, as "lead in pigs," at the rate of 2 cents per pound, 3591.

HARD PITCH liable to duty at the rate of 20 per cent. ad valorem. It is known as "candle tar," "candle residuum," and "colopony," and claimed to be stearine, under section 2516, R. S., 5049.

HARMONICAS, having full octaves and a complete scale of notes, capable of being used in rendering musical compositions, dutiable as "musical instruments," at 30 per cent. ad valorem, 2869, 3399, 2418, 4859.

Small, not having full octaves, and not capable of being used in rendering musical compositions, dutiable as "toys," at 50 per cent. ad valorem, 2466, 2869, 3399, 2418.

HAT-BANDS, cotton, dutiable at 35 per cent. ad valorem, as "cotton trimmings," or as "manufactures of cotton, n. o. p. f." 4573.

Silk, having possibly one or two threads of cotton in the edge, dutiable as "silk trimmings," 603.

HATS, ladies', if the feathers or flowers or ribbons upon, are of chief value, or are placed on the hats simply for the purpose of being introduced into the country at a low rate of duty, the entire article is subject to duty at 50 per cent. ad valorem,

as feathers or flowers, or at 60 per cent., as manufactures of silk ribbon, as the case may be; otherwise they will be dutiable at 40 per cent. ad valorem, as "hats composed of chip, grass * * * or other material, n. o. p. f." 3787, 2740, 2866; *contra*, 1765.

of felt and rosin, to be worn by miners under ground, are not "hats of wool," but dutiable at 40 per cent., as "hats * * * of hair or other material, n. o. p. f." (380, T. I.,) 4735.

of fur, felt, trimmed and lined with silk, dutiable according to the component material of chief value, 3542.

manufactured from the hair or fur of the rabbit, cut from the skin, are dutiable as "fur hats," at 35 per cent. ad valorem, the Department understanding "fur" to mean not only the "fur-skins" of commerce, but also the fine short hair of certain animals when taken from the skin, 3802.

of pith covered with wool cloth. *Held*, that "hats" is a more specific enumeration than "wearing apparel," and the goods are dutiable at 40 per cent., (289, T. I.,) 4715.

of wool napped with fur, (see Fur Hats,) 5394.

Pith, covered with worsted cloth, which cloth comprises about 35 per cent. in value of all the materials, dutiable at 50 cents per pound and 40 per cent. ad valorem, as "wearing apparel, composed wholly or in part of worsted;" such hats covered with linen or cotton and containing neither wool nor worsted, dutiable at 40 per cent. ad valorem, 3557.

Pith, not considered "silk hats," but classified as "hats composed of chip or any other vegetable substance, hair, whalebone," &c., dutiable at 30 per cent. ad valorem, (380, T. I.) These hats were composed of silk, pith, paper, wood, and cork, the silk cloth constituting about 40 per cent. of the value of all the materials, 4874.

Trimmings of brass, metal, &c., for, dutiable as manufactures of the metals from which they are made, 2551.

HATTERS' PLUSH ordinarily contains over 75 per cent. in value of silk, and should be assessed with duty at 60 per cent. ad valorem, under section 1 of the act of February 8, 1875, unless it is clearly proven to the appraiser to come under the proviso of said act, in which case it will be dutiable at 50 per cent. ad valorem, 3286.

HAWAII, the materials composing any manufacture exported from, for which free entry is sought under the treaty with, must consist of the growth or production of the Hawaiian Islands, 4202.

HAWAIIAN ISLANDS, articles imported before the ratification of the treaty between the, and the United States, remaining in bond, cannot be admitted to free entry under the provisions of the treaty, 2957, 3033.

Promulgation of regulations of the Government of, relating to importations from the United States under the reciprocity treaty, 3078.

Regulations under reciprocity treaty with the, 2962.

Sheepskins imported from, with the wool on, are free of duty, under the Hawaiian treaty, but the wool on the skins is dutiable, 3414.

The tariff act passed by the Government of the, on the 27th of September, 1876, does not apply to articles which, under the treaty between the United States and the, may be imported into that country free of duty, 3072.

The provision known as the "most-favored-nation clause," in the treaties between

the United States and several nations, does not operate to extend to such nations the privileges accorded to the Hawaiian Government under the reciprocity treaty with that country, 3033.

HAWAIIAN SUGAR, when dutiable under treaty, 3262.

HAY, (see Tare,) 4932.

Baled. Charges for baling need not be added separately to invoice covering the value of the hay in a baled condition, 5006; (3550 *not applicable.*) held to be dutiable at 10 per cent. ad valorem, as a non-enumerated manufactured article, (Frazee *et al. vs. Moffitt,*) 5173; 82 revoked.

HEADING, being merely pieces of wood made into sizes convenient for the manufacture of heading by sawing, or sawing and splitting, and being entirely different from the article ordinarily known as heading, where the pieces are planed, jointed, &c., dutiable as "wood, unmanufactured, n. o. p. f." at 20 per cent. ad valorem, 1633.

HEADING-STAVES, wood for, dutiable at 20 per cent. ad valorem, as "wood, unmanufactured, n. o. p. f." 3863.

HEMLOCK BARK, extract of, 980.

Ground, free of duty, as an article in a crude state used for dyeing or tanning, 3225. (See 2915.)

HEMP bags embroidered with worsted, the worsted portion being an important characteristic feature, dutiable at 50 cents per pound and 35 per cent. ad valorem, as "manufactures, of every description, composed, wholly or in part, of worsted," 3409, 2134, 3103.

Baled. No allowance for tare for hemp ropes binding baled hemp, even though the rope is of an inferior quality of hemp, 4957.

carpet-yarn held to be dutiable at ad valorem rates, 5262.

cod-lines, being of the character of a twisted cord, (although not coming under the definition of cordage,) are not properly classifiable as twine, but should be classified as "manufactures of hemp, n. o. p. f." 1358.

imported under section 2513, R. S., for repair of an American ship engaged exclusively in foreign trade, but not actually used at the time when the vessel cleared for a foreign port, being stowed in her hold for future use, is dutiable, 4244.

The refund of duty on imported hemp withdrawn from warehouse for the manufacture of cordage for American vessels is in no sense a drawback on exportation, and is not, therefore, subject to the abatement of 10 per cent. applied to drawbacks. The full amount of such duty is to be refunded, 1973.

thread dutiable at 30 per cent. ad valorem, as a manufacture of hemp, n. o. p. f., 4317.

twine dutiable at 40 per cent. ad valorem, as "flax or linen twine," 2572.

withdrawn from warehouse and used on American vessel. Duties cannot be refunded without strict compliance with article 749, Regulations 1874, 4469.

HENRY'S CALCINED MAGNESIA dutiable at 50 per cent. ad valorem, as a proprietary medicine, 223, 2738.

HEVA YERBA. (See Tea, Brazilian.)

HEYL'S "UNITED STATES IMPORT DUTIES," use to be made of, 1963.

HIDE LARIATS, made of raw-hide rope, exempt from duty under the provision therefor in the free list, (701, T. I.,) 4751.

HIDES. (See Walrus-Hides, 4888.)

Cuttings from hides, the products of countries east of the Cape of Good Hope, imported into England and there subjected to a process of liming and curing during one year, during which process they become entirely changed in character, are not liable to the discriminating duty on being imported into the United States, 3425.

from South America may be landed and admitted to entry, notwithstanding a failure to produce a consular certificate of non-infection, 3442.

from which the hair has been removed by liming, free of duty, as "hides, raw or uncured," 3720; *contra*, 3464.

Importation of, from England forbidden, 3127; *permitted*, 3331.

Importation of, from Germany, Holland, and Belgium, and from Ireland, forbidden, under section 2493, R. S., until further orders, 3107, 3158; *permitted* from all countries except Great Britain and Ireland, and *via those countries*, though transshipped there, if dry or salted, 3306; *permitted* from Great Britain and Ireland, 3331.

imported into England from Singapore in a green, salted condition, with the hair on, and there subjected to a partial curing, dutiable at 20 per cent. ad valorem, as articles manufactured in whole or in part, not enumerated or provided for, and the discriminating duty of 10 per cent. on products of countries east of Cape of Good Hope, imported from countries west thereof, accrues thereon, 3464.

HIDES OR SKINS. (See Skins, 4802.)

HOES, "Lyndon," dutiable at 45 per cent. ad valorem, as "manufactures in part of steel," 4015.

HOFF'S (JOHANN) MALT EXTRACT dutiable as a proprietary medicine, at 50 per cent. ad valorem, (479, T. I.,) 2867, 4834.

HOLIDAYS.—The ten days allowed by section 2931, R. S., for filing of protest includes intervening Sundays and holidays, 3139.

HOLLAND, importation of cattle from, forbidden until further orders, except blood-stock accompanied by consular certificate of non-infection, 3158.

HOLLANDS, COTTON, to be classified under the provision for "manufactures of cotton, n. o. p. f." when not in terms embraced in any of the other provisions of Schedule A, 4063.

HOME PORT of a vessel is the port where her papers are issued, 3157; but vessels may hail from a port of delivery established by law, 3223. (See, generally, 2162, 2221.)

of United States vessels. The home port of a vessel where her papers are issued, and where there are several owners, is that at or nearest which the husband or managing owner usually resides. While the husband or managing owner holds his authority as such from the other owners of the vessel, no individual owner living elsewhere than the managing owner, can legally make the vessel hail from the port at which he resides. Where the managing owner changes his residence, and the other owners continue him in office as managing owner, the vessel should be documented at the port nearest his new residence, 2696.

HONG-KONG SILVER DOLLAR will be considered as of the same value as the gold of the United States, in assessing duty upon merchandise purchased with, 3290.

HOOP-IRON. (See Cotton-Ties.)

Bands of hoop-iron cut to length and punched at one end, to be classed as hoop-iron, whether accompanied by buckles or not, and *not* as cotton-ties, 4550.

cut into lengths, punched at the ends, constituting "cut-hoops," so called, dutiable as "manufactures of iron, n. o. p. f." 3824; *contra*, 4496.

cut to lengths for barrel-hoops, punched at one end and splayed to fit the parts of the barrel, is not a complete hoop, but is dutiable as hoop-iron, at 1½ cents per pound, 5194. (See 4496.)

cut to convenient lengths for cotton-ties, but neither punched, bent at the ends, nor accompanied by buckles, should be classified as "band, hoop, and scroll iron," and subjected to the rate of duty prescribed therefor, 4415.

cut to lengths for the manufacture of hoops, and having holes punched in one end, is still hoop-iron, and dutiable at the specific rates imposed on hoop-iron, 4496.

Joint resolution approved June 14, 1880, directs 35 per cent. to be levied on "cut hoops," "hoops cut to length," "hoops cut and punched," and "barrel-hoops," ordered under contracts entered into prior to March 12, 1880, and imported prior to January 1, 1881; also, the refund of any duties in excess of 35 per cent. paid on articles imported under such contracts since March 12, 1880, 4579.

of American manufacture, exported as strapping for cotton-bales, cannot be returned to the United States free of duty, not being in the same condition as when exported. If said hoop-iron is in fact cotton-ties, it should be classified for duty at 35 per cent. ad valorem, 2525.

HOOPS. (See Iron Hoops.)

Cheese-box, (as well as other cheese-box materials,) are dutiable at 35 per cent. ad valorem, as "manufactures of wood, n. o. p. f." 2307.

Rough timber intended for the manufacture of hoops, imported in its natural condition with the bark on, dutiable as "logs and round unmanufactured timber, n. o. p. f." 3627.

Timber sawn the requisite lengths for hoops, and halved or quartered from the log, dutiable at 20 per cent. ad valorem, under the provision for "all like blocks or sticks, rough hewn or sawed only," (216, T. I.,) 3035, 3627.

for barrels, when finished and ready to put on barrels, dutiable as "manufactures of wood," at 35 per cent. ad valorem, 3903.

HOP-POLES dutiable at 20 per cent. ad valorem, as "wood, unmanufactured, n. o. p. f." (228, T. I.,) not being comprised under the term "timber," 1582, 3204, 5105. though round or unmanufactured, are not comprised under the term "timber," being too small to be used for any of the purposes for which timber is used, and are dutiable at 20 per cent. ad valorem, as "wood, unmanufactured, n. o. p. f." (228, T. I.,) 1582, 3204.

HORN-PITH, unmanufactured, free of duty, under the provision for "horns and horn tips," (704, T. I.;) when subjected to a certain process of manufacture whereby the phosphates are removed, dutiable at 20 per cent. ad valorem, as an unenumerated article, manufactured in whole or in part, (section 2516, R. S.,) 4786.

HORN-PITH SIZING dutiable at 20 per cent. ad valorem, as an unenumerated article, manufactured in whole or in part, (section 2516, R. S.,) 4750.

HORN STRIPS which are used in the manufacture of corsets, as a substitute for whalebone, are the horn strips of commerce, and are therefore exempted from duty, (705, T. I.,) 1229.

HORSE-CLIPPERS being manufactures of steel, iron, and wood, and complete and finished articles in the condition in which they are imported, are dutiable at 45 per cent. ad valorem. The articles were of an entirely different character from horse-shears, 3448.

are not cutlery, but "manufactures in part of steel," dutiable at 45 per cent. ad valorem, (91, T. I.,) 5327. (See 3448.)

HORSES purchased and used abroad by the importer, being his own private property and not intended for sale, are dutiable, and cannot be admitted to free entry as "personal effects," 2741.

The expenses incurred by dealers purchasing horses in Canada, in employing men to assist them make their purchases, for the board of the animals, and for hotel bills, are not considered dutiable charges, 4162.

The horsees of Indians imported from Canada are not exempted from duty by section 2515, R. S., 2191, 1511.

Trotting, apparently intended for use in the United States for racing purposes, cannot be admitted to free entry, though used by an immigrant in the act of immigration, 1740.

HORSES, AMERICAN, sent abroad for pasturage and returned in an improved condition, are entitled to free entry, 4490.

which have been exported and returned, will not be debarred from free entry on account of their natural growth while abroad, nor of training received there, 2190; but where horsees are sold by an American citizen to a foreigner, who takes them to a foreign country, and they are thereto entered, after payment of duties, into the common stock of that country, and after such use are returned to the United States, they are dutiable, 2487.

HORSE-SHEARS, differing from ordinary shears only in being slightly curved, dutiable at 35 per cent. ad valorem, as "cutlery, of all kinds," (337, T. I.,) 3195.

HORSESHOES, manufactured wholly from imported scrap-iron, an addition of 25 per cent. of the net weight of, to be made in estimating drawback on, 4186.

HOSIERY, cotton, embroidered with wool, dutiable at 50 cents per pound and 35 per cent. ad valorem, 4010; *reversed*, and such goods held dutiable at 50 cents per pound and 40 per cent. ad valorem, 4124.

of cotton embroidered, with worsted thread. (See Cotton Hosiery.)

Worsted, dutiable as "knit-goods, * * *" and all manufactures composed wholly or in part of worsted, n. o. p. f., and *not* as "woven stockings," (318, T. I.,) 2927.

HOSPITALS. (See Marine-Hospital Service.)

are not "societies incorporated for philosophical, literary, or religious purposes, or for the encouragement of the fine arts," and therefore cannot import books free of duty, 2034.

HOSPITAL DUES, MARINE, become due after the expiration of a license, and should be paid upon surrender of the expired document. Collectors will refuse to issue new documents until proper returns and payments are made. Where license is not renewed and payment not made, the case should be reported to United States district attorney for prosecution, 4291.

HOUSEHOLD EFFECTS, (see Effects,) 1586.

arriving after immigrant. Where nineteen years elapsed between the arrival of the immigrant and the arrival of the goods sought to be entered as household effects, held that such goods were dutiable, 2768.

of immigrants passing through the United States need not be sealed and corded, provided said goods are forwarded in sealed case, 3534.

Paintings need not be portraits to be admissible as, 4134.

Saddlery not, 4145.

Saddles are not admissible to free entry as personal or household effects, 3321. (See 2901, 2028.)

used abroad for not less than one year, and not intended for any other purposes nor for sale, are free of duty without limitation as to value, 1814. (15 Op. Att'y-Gen., 386.)

HUMAN HAIR. (See Hair, Human.)

HYDRAULIC LIME dutiable at 20 per cent. ad valorem, by assimilation to Roman cement, 3517.

HYGROMETERS classified as philosophical apparatus and instruments, dutiable at 40 per cent. ad valorem, (464, T. I.,) 4826.

HYPOTHETICAL QUESTIONS.—The Department cannot undertake to answer inquiries as to the rates of duty which will be charged upon prospective importations, 2185.

ILLEGAL SALES under warehouse bonds. Duties cannot be collected under warehouse bonds where goods have been illegally sold by the Government, three years from date of importation not having expired, 4696.

ILLUMINATING-OILS ON STEAM-VESSELS. (See Vessels, Steam, 5254.)

IMITATION JET. (See Onyx, 5014.)

Ornaments made of iron with a thin coating of glass to represent jet, and commercially known as "imitation-jet ornaments," dutiable as "imitation jet," at 35 per cent., and *not* as "manufactures in part of glass," 3617, 3160, 1640.

IMITATION JEWELRY.—All such articles as steel brooches, brass ear-rings, gilt chains, and ornaments of horn, shell, &c., adapted and designed for use as jewelry, should be classified as "all other jewelry," and held dutiable at 25 per cent. ad valorem, (478, T. I.; Hecht *vs.* Arthur,) 5103.

Articles consisting of hat and bonnet ornaments, composed of metal, resembling some kinds of imitation jewelry, but not used for the same purposes, are dutiable at 35 per cent. ad valorem, as "manufactures of metal, n. o. p. f." (146, T. I.,) 5257.

Theatrical, composed of paste, imitations of diamonds and other precious stones, dutiable at 30 per cent. ad valorem, under the provision for "compositions of glass or paste when set," (328, T. I.,) 3099.

IMITATION VARNISH. (See Varnish, 4549.)

IMMEDIATE TRANSPORTATION. (See, generally, 2522, 2575, 1805, 1831, 2006, 1365; also, Common Carriers.)

All packages of case goods entered for, without appraisement, shall have affixed thereto a label showing the ports of importation and destination, name of importing vessel, date of landing, number of bonded cart or dray used in transporting the goods, the name of discharging inspector, name of common carrier to whom goods are delivered for transportation, date of shipment, and name of shipping inspector, 3507; such labels to be placed on all cases, casks, bales, boxes, and other packages, of whatever description, containing merchandise of value, forwarded under immediate-transportation bonds, 3623; except on boxes of raisins, boxes of tin-plate, boxes of figs, hogsheads, boxes, and bags of sugar, boxes of soap, barrels of fish, bags of seeds, casks of soda-ash and caustic soda, and bags of salt, 3812; and excepting crates containing crockery, bales of wool, and bundles of iron and steel, 4342.

Amendment of circular of June 21, 1880, with reference to forwarding invoices with the entry of merchandise, 5317.

Appraisement and liquidation of goods entered for immediate transportation will not be made at port of first arrival, but at port of destination, 2339.

Bonded merchandise cannot be sent in sealed boxes placed in cars not locked or sealed, 2772.

Cars in which goods are shipped must be sound and in repair at the time of starting. When customs officers are obliged to transfer goods from one car to another by reason of the first car having broken down, because obviously out of order when it started, he will report such facts to the Department for proceedings under the immediate-transportation bond, or otherwise, 2998.

Common carriers, under the immediate-transportation acts, may deposit United States bonds with the United States Treasurer in lieu of furnishing the usual bonds, 3034.

Construction of the term "in bulk" as used in section 2990, R. S., relating to, 2980.

Designation of ports from which merchandise may be shipped in bond, 2275.

Entries of merchandise for, to be numbered consecutively, 4646.

Entry for transportation without appraisement of packages of merchandise valued at less than \$100 cannot be allowed when unaccompanied by a certified invoice, 2211.

Fees for certifying invoice and manifest on entry of merchandise for, 20 cents in each case, 4473.

Fees to be charged on entries of unappraised merchandise for, 4497.

General instructions relative to goods entered for transportation and exportation, 2258.

Genesee, N. Y., entitled to privileges of act of June 10, 1880, 4639.

Goods cannot be entered for, without appraisement, under the act of July 14, 1870, except upon production of a certified invoice at the port of original entry, 1593.

Goods entered for, may be carried under the usual regulations in a compartment or part of a car partitioned off from the remainder of the car, 3042.

goods, short shipments of, 5169. (See Short Shipments.)

Imported merchandise destined for Manitoba may be entered at Portland, Me., for immediate transportation and exportation under combined entry, and forwarded in cars without transshipment to destination via Island Pond, Vt., Coaticook and Sarnia, Conn., Port Huron, Mich., Chicago, Ill., St. Paul, Minn., and Pembina, Dak., 5149.

Instructions to prevent the opening of bonded cars by unauthorized persons, 5467.

Live plants and flower-roots may be entered for, 3726.

Malaga grapes packed in sawdust may be entered for, 3804.

Manifests of goods sent by, must be made in triplicate. The third copy should be sent to the chief customs officer at the port of destination, 3779.

Merchandise *in transitu* from or to Europe, or from or to Asia, or the islands adjacent thereto, may be entered without appraisement for transportation in bond from the port of arrival to the port of export, 1985.

Monthly statements, required under act of June 10, 1880, must contain only such goods as have actually been delivered to customs officers, 4658.

Oath of shipper of goods for, 2144.

Oaths should be taken on entry of merchandise under immediate-transportation bonds, the entry to comprise all the goods embraced in the manifest, 5197.

of dutiable merchandise in bond without appraisement, act amending statutes in relation to, and regulations, 4582.

of free goods. Goods entitled to free entry, not specified in invoices with dutiable goods, may also be properly conveyed to their destination without appraisement, in the manner indicated in sections 2990 to 2998, R. S., 3229; *contra*, 1423.

of goods to British possessions on Pacific coast. Chapter 5, part 4, of the Regulations of 1874, extended to shipments of goods intended for, 4687.

of unappraised merchandise, general regulations relative to, 2562.

of unappraised merchandise to Rochester, N. Y., 2731.

Percussion-caps not entitled to privileges of, 5478.

Provision of regulations of June 21, 1880, relative to certificates of delivery of goods forwarded, dispensed with, 4727.

Regulations for the use of metallic tags, Series B, 3303.

Regulations of June 21, 1880, amended so as to require that the invoice by which entry is made at the port of first arrival shall be retained at that port instead of being forwarded to the port of final destination, 4690.

Regulations relative to labelling cars containing goods entered for, 2505.

Reshipment from St. Louis, Mo., and Cincinnati, Ohio, of merchandise shipped there from seaboard under immediate-transportation bonds allowed, such ports being regarded as ports of entry as to such goods; but such reshipment is not allowed of goods shipped to those ports under ordinary transportation bonds, 5095. (See 2212.)

Reshipment in bond of goods transported to their port of delivery cannot be allowed, 2212.

Salt in sacks is not such a perishable article as to exclude it from entry for, 2172.

The privileges of, extended to St. Paul, Minn., 2938.

The transportation of merchandise without appraisement cannot be permitted over routes passing through foreign territory, 1036.

The year under which merchandise in bonded warehouse may be withdrawn without the payment of the 10 per cent. additional duties begins from the date of the arrival of the merchandise at the port of destination, and not at the date of its arrival in the United States and before its transportation in bond to the place of destination, 2349, 2339, 1513, 1806; but where goods are regularly examined and appraised at port of first arrival and thereafter shipped in bond to another port, the year will be considered as running from the date of their first arrival in this country, 2441.

Transshipment of unappraised goods between the ports of first arrival and final destination is prohibited by section 2994, R. S., except in cases specified in said section, 3740, 4653.

Unappraised merchandise and merchandise from foreign ports entered for immediate transportation and exportation to Canada, without appraisement, must be transferred at the port of first delivery to the carrier by custom-house draymen in custom-house carts, 2608.

Verification of manifests of goods for, (see Manifests,) 3882.

Where goods are entered for, without appraisement, proceedings for allowance of damage on the voyage of importation may be instituted at the port of final destination under the same rules that would apply if the goods had remained at the port of original importation, 1351.

IMMEDIATE-TRANSPORTATION BONDS, directions relative to the cancellation of, 2921, 2378, 2483.

Form of certificate required from port of destination before cancelling such bonds,

amended, so as to omit the clause requiring entry at the second port as a condition precedent to the issuance of the certificate, 3566.

IMMIGRANT FUND.—Accounts to be rendered, 5404.

All moneys collected under the act of August 3, 1882, must be deposited to the credit of the Treasurer of the United States on account of the "immigrant fund," in the same manner as other miscellaneous collections are deposited, 5369.

IMMIGRANTS. (See, generally, 1031.)

Canadians coming into the United States during the winter months, for the purpose of remaining a short time while making maple sugar, cannot be allowed conditional free entry of animals, implements, and furniture brought by them to be used in connection with the manufacture of sugar, 2724.

cannot bring with them into the United States, free of duty, new implements of their profession or trade, though intended to be used by them in the exercise of their profession or trade in the United States, 2369.

Consignees can take oath and make entry of effects of, 2239.

Effects of, may be entered on oath taken in Canada, 4831. (See Entry.)

may be allowed free entry of their "personal effects," which term includes wearing apparel and other articles necessary to the comfort or convenience of the traveller, "household effects" in use, and which have been so in use for at least one year, and are not intended for sale, and teams of animals required to convey such effects. Free entry of the entire stock of a farm, including animals not necessarily employed in the conveyance of household and personal effects, cannot be permitted, 2724.

Six months before or after the arrival of an immigrant constitute the extreme limit of what may be considered the reasonable time within which his personal or household effects may be imported free of duty, (1296,) unless upon special order of Treasury Department, 1995.

Sleighs of, may be legally admitted to free entry, provided they were actually owned by such persons at the time they quitted a foreign country, and provided such immigrants brought them to this country with the intention of continuing to use them here, 3715.

The act to regulate immigration, section 4, cannot be considered as committing this Government to any duty in the nature of an extradition-treaty obligation for returning alien convicts to the nation from which they came, 5417.

What effects of, are entitled to free entry, 1650.

Where a man at one time residing in the United States, and afterwards removing to Canada, where he remained for several years, came again into the United States with the intention of permanently residing here, held that he was an immigrant within the meaning of the law, and as such entitled to the benefits conferred on immigrants by the free list, 3666.

IMMIGRANTS, TEAMS OF, are not entitled to free entry unless actually used for the purposes of immigration, 2823; when they are so used, free of duty, 2388. used to bring merchandise and, into the United States, and intended to be immediately returned, are free of duty, 2403, 2439.

Where persons immigrate to the United States, and at the time of immigration make free entry of their household and personal effects, they cannot, several months later, make free entry of a team under the provision in the free list for "teams of animals * * * actually owned by persons immigrating to the

United States * * * and in actual use for the purposes of such immigration," 4136, 4249.

The actual and necessary use of a horse, carriage, &c., on the part of an immigrant, both before and after his act of immigration, determines the question of admission free of duty, although at the time of entry into the United States the same may be conveyed in a railway-car or separated from the owner, 1929, 2056, 3143.

IMMIGRANT TAX.—Alien passengers on vessels, who have at some prior time been in this country, are not exempt from capitation tax unless they had acquired a permanent residence here which they have not abandoned. The law applies to first-class saloon or cabin passengers, 5383.

Tax should be collected only for alien immigrants intending to reside in this country. Owners, agents, or consignees, &c., of the vessels carrying such passengers are primarily responsible for the tax. Accurate lists of immigrants arriving will be kept. Every alien immigrant child is reckoned as a passenger, 5376.

Under the act of August 3, 1882, the tax of 50 cents per head will be collected only on immigrants who, there is good reason to suppose, intend a permanent sojourn in this country. The tax will be collected on children of such immigrants, or their minor wards or dependents, of whatever age they may be, 5371. The law makes no exceptions on account of age. No distinction between cabin and steerage passengers, both subject to tax, 5395.

IMMIGRATION.—Regulations for carrying out the act of August 3, 1882, entitled "An act to regulate immigration," 5331.

IMPLEMENT OF TRADE. (See Tools of Trade.)

Wagons, harness, &c., imported by a circus company are not, 779.

IMPORTATION.—An importation is complete on arrival of the importing vessel within the limits of a port of entry with intent to unload. Transportation in bond is not, therefore, a continuation of the voyage of importation, 2204.

Certificates of, should issue from the port where the materials were withdrawn and the duties paid, such port being the "port of importation" within the meaning of article 827 of the General Regulations, 4275.

cannot be made into the United States in a vessel of less than thirty tons, sailing between Galveston, Tex., and Africa, 2094. (See section 3095, R. S.)

of books copyrighted in the United States, 5416. (See Books.)

of domestic goods exported and returned cannot be admitted free of duty if such goods have undergone any change in their condition, 3065, 3087; but where blasting-powder of domestic manufacture was exported and returned damaged by moisture, it was admitted to free entry, 2755; and where two cables belonging to an American ship were sent to the United States for repairs from a foreign country, they were admitted to free entry, though one had been broken, and both had been used abroad, 2801.

of a printing-press previously exported. An old printing-press which had been exported from the United States twenty years before, and which had during that time become useless for the purposes for which it was exported, was not admitted free of duty, not being in the same condition as when exported; dutiable as a manufacture in part of steel, at 45 per cent., 3294.

of domestic productions exported and returned. A change of ownership in such articles after exportation and before importation does not affect their right to free entry, 2800.

of domestic whiskey, manufactured in the United States and exported, may be made free of duty upon satisfactory proof that the internal-revenue tax was paid upon such whiskey and not refunded. In other cases the merchandise, on entry for consumption, would be subject to a duty equal to the tax imposed by the internal-revenue laws upon such articles, 3767.

of goods by Indians. (See Indians.)

of rags, furs, skins, &c., from ports of the Black Sea and Sea of Azof forbidden, unless disinfected, 3908; *order rescinded*, 4041.

Prospective. The Department cannot undertake to answer inquiries as to the rates of duty which will be charged upon prospective importations, 2185.

Where goods are stolen, or fraudulently procured and shipped to a foreign country, their return to the United States after being recovered by the owners does not constitute an importation within the meaning of the law, and no duty attaches, 624.

IMPORTATION OF CATTLE from Canada forbidden if, in the opinion of collectors, such cattle were imported into Canada directly from England within ninety days from the time when application for entry is made. No cattle to be admitted if affected with infectious cattle diseases, 4091.

The order of non-importation of cattle from Canada (4284) does not apply to cattle belonging to emigrants from Canada to Manitoba via the United States, and such cattle will be allowed to go forward unless exhibiting symptoms of contagious diseases, 4319.

from Canada prohibited, 4284.

from England permitted. Such cattle must undergo a quarantine of ninety days, except when State laws provide for their quarantine, 4104; a quarantine of ninety days will be enforced, including any term during which said cattle may be quarantined by State authorities, 4369.

IMPORTATION OF CATTLE AND HIDES from England forbidden, 3127.

from Germany forbidden, under section 2493, R. S., until further orders, 3107.

from Spain forbidden, 2373.

IMPORTATIONS made on the day on which an act changing the rate of duty upon the articles so imported is approved, are dutiable at the rates of duty imposed by the new act, 2168.

IMPORTATIONS THROUGH THE MAILS. (See Photographs, Importation of.)

Regulations relative to, 3956, 3554, 3263, 3427, 2812, 3001, 2321, 2375, 4027, 4198, 3516, 2555, 1723.

Books in stiff covers, or usually so bound, as imported, dutiable at 25 per cent.; printed matter embraces newspapers, pamphlets, &c., (290, T. I.) 4837. (See Mails.)

Books, &c. Regulations in lieu of those contained in Department circular of September 13, 1879, No. 140, 4193.

Collectors are not authorized to release property detained for illegal importation; application must be made to the Department in each case, 2648.

Goods so imported, if of less than \$50 value, may be delivered to the party entitled thereto on payment of duties. If of more than \$50, the case should be reported to the Department; but pamphlets, magazines, books, maps, plans, engravings, drawings, photographs, lithographs, sheets of music, &c., patterns and samples of merchandise, including grains and seed imported from Canada, may be de-

livéred on payment of duties. Patterns and samples of merchaudise so imported must not exceed eight ouuces in weight, and must be wrapped so they can be readily examined, 3228.

Newspapers imported through the mail in unsealed packages, weighing not more than two pounds and three ounces, may be delivered without detention by customs officers, provided the postal authorities at the United States exchange-offices, where such packages are received from abroad, declare that the papers consist of newspapers, 3614; but where quantities of newspapers and periodicals imported through the mails are directed to any person presumably a dealer in such articles, such newspapers and periodicals will not be considered within the scope of decision 3614, but should be returned to the foreign country from which they came, as unmailable matter, 3700.

of pamphlets, 3851.

Parties claiming articles valued at less than \$50, seized for importation by mail, may apply to the Department for relief under Title LXVIII, R. S., 3246.

IMPORTED LIQUORS AND WINES, regulations relative to stamping, branding, &c., of, 3939.

IMPORTS entered for consumption, changes in classification for returns to the Bureau of Statistics, 5318.

"IN BULK," construction of the term, as used in section 2990, R. S., 2980.

IN COMMENDAM partnership. Partners in *commendam* are to be considered, so far as the Customs Regulations are concerned, as full partners, 2417, 2650.

INCREASE in weight of wool. (See Allowance.)

of weight of iron ore by moisture. (See Allowance.)

INDEXING.—Directions for indexing official correspondence, 3618.

INDIA, rupee of, valued at 44 $\frac{1}{2}$ cents, 3864. (See 3829, 3967.)

INDIANS.—Horses brought from Canada into the United States by Indians, *held*, not entitled to free entry under section 2515, R. S., 1511, 2191.

Importation of goods by. Section 2515, R. S., is construed by the Department to mean that any Indian may bring into the United States free of duty such proper goods as are the production of himself or his family, in reasonable quantities, as prescribed by law; but that Indians are not entitled to purchase goods which are the manufacture of other Indians and bring them into the United States in quantities for sale, free of duty, 3450, 2315.

INDIAN DEPARTMENT, regulations for disbursing officers and agents of the, 2122.

INDIAN-RED is not identical with colcothar, which is free of duty, but is specifically charged with duty at 25 per cent. ad valorem, 2132.

INDIA-RUBBER. (See, generally, 1414; also, Elasticon, 4807.)

and cotton, silk, or other material, elastic webbing of, dutiable as "braces, suspenders, webbing, or other fabrics composed wholly or in part of India-rubber," and not as a manufaucture of India-rubber and silk and other materials, 3970, 3582, 4220, 3977, 4034.

Articles manufactured from, and containing no other materials than sulphur and other chemical ingredients necessary for the purpose of hardening or coloring the rubber, will be classified as "articles composed wholly of India-rubber," dutiable at 25 per cent. ad valorem, 2977.

Articles of personal ornament manufactured of India-rubber, but made to represent jet goods, are dutiable as "imitations of jet," at 35 per cent. ad valorem, (397, T. I.,) 3017.

bags, intended to be manufactured into toy balloons, dutiable at 20 per cent. ad valorem, as "other articles composed wholly of India-rubber, n. o. p. f.," 1865. balloons, with wooden whistles, classified as "toys," and held to be dutiable at 50 per cent. ad valorem, (521, T. I.,) 5390.

boots, differing from the ordinary rubber boot only in having a felted lining, composed in part of wool, dutiable as a manufacture of India-rubber; but when, as in the case of so-called "arctic shoes," wool is found to be more than an adjunct of the rubber, or as an integral part of the boot, such boots are dutiable as "manufactures in part of wool," 1536.

Crude, in sheets, free of duty, 3718.

dolls, with a whistle attached, not commercially known as dolls, but as "whistling babies," dutiable at 50 per cent. ad valorem, as "toys," 3394.

dressed dolls, (see Dolls,) 5196.

glove-cleaners dutiable as "articles composed wholly of India-rubber, n. o. p. f.," 2586. (See 2169.)

in sheets and cakes, dutiable at 25 per cent. ad valorem, as an article composed wholly of India-rubber, n. o. p. f., 3966; *contra*, 1861, 995.

Mats made of old India-rubber boots and shoes, the linings of the boots forming a part of the substance of the mats, dutiable at 25 per cent. ad valorem, as articles manufactured wholly of India-rubber, 4252; *contra*, 656.

match-boxes. (See Match-Boxes, 4829.)

Strips of, used by the importers in the manufacture of artificial flowers, but being suitable for use in the manufacture of braces, &c., dutiable at 25 per cent. ad valorem, as "articles composed wholly of rubber, n. o. p. f.," and *not* as "parts of artificial flowers," 3625.

Webbings composed of wool, cotton, and rubber, dutiable at 50 cents per pound and 50 per cent. ad valorem, under the provision for "webbings made of wool, worsted, * * * or of which wool, worsted, * * * is a component material," (248, T. I.,) 3727.

Webbings in part of, the provision for, is construed to refer only to such goods as are n. o. p. f., 2455.

Webbings of cotton, silk, and India-rubber are dutiable as "braces, suspenders, webbing, or other fabrics composed wholly or in part of India-rubber," at 35 per cent. ad valorem, and *not* as "manufactures of India-rubber and silk and other materials," 3582, 3970, 3977, 4034, 4220; *contra*, 3731.

INDIA-RUBBER BALLS from half an inch to two and a half inches in diameter should be classified as "toys," and sizes larger as "manufactures of India-rubber," 688.

Hollow, dutiable as "toys," at 50 per cent. ad valorem, (521, T. I.,) 5442. (See 2880.)

INDIA-RUBBER POUCHES for chewing-tobacco dutiable as "manufactures of rubber and iron," at 35 per cent. ad valorem, and *not* as "smokers' articles," 4258. for chewing-tobacco, dutiable at 25 per cent., as "articles composed wholly of India-rubber," 3766.

INDIA-RUBBER SPRINGS (OLD) cannot be imported as crude India-rubber, 2046.

dutiable at 25 per cent. ad valorem, 3965.

INDIANAPOLIS, IND., constituted a port of delivery, with privileges of immediate-transportation acts of June 10, 1880, and March 3, 1881, 4892.

INDIAN WARES, (see Free Entry,) 5368.

INDIGO, Manila, imported from Aspinwall, is subject to the discriminating duty of 10 per cent. imposed by section 2501, R. S., 4057.

Powdered, free of duty. Care should be taken to distinguish between indigo which has been merely ground and carmined indigo, which is dutiable, 3592.

INDIGOTINE dutiable at 20 per cent. ad valorem, as "carmined extract of indigo," 3953.

INDORSEMENT of change of master, on license, fees for. (See Fees.)

on bills of lading. (See Bills of Lading.)

of marine documents, regulations relative to, 3022.

INDORSEMENTS of boarding officers on manifests must be made on the manifests themselves, and not upon separate pieces of paper attached thereto, 3757. official, must not be made with lead-pencil, but with ink, 2680.

INDUSTRIAL PARTNERS are not competent to represent their firm in declaring to invoices of goods shipped to this country, unless specially authorized by power of attorney, 1623.

INFORMATION relative to making application for relief under customs-revenue laws will be given by officers of the customs at the different ports, 2782.

relating to public business will not be given by employés of the Treasury Department without proper authority, 2737.

relative to the public health no longer required to be given to the Surgeon-General Marine-Hospital Service by consular or other officers of the United States, 4040.

INFORMERS.—Claims for compensation in cases where smuggled goods are seized will not prejudice the claim of the seizing officer. The total compensation allowed jointly to an informer and officer shall not exceed the value of one-half the net proceeds of seizure. The rate of compensation will be determined in every case with regard to the gravity of the case and skill of informers and officers, 3637.

INFORMER'S SHARE, officers of the United States in other than customs cases may receive, 4614.

INJUNCTIONS. (See Customs Officers, 4755.)

INKS, no inks or substitutes for, will be used by officers of the Treasury Department, except such as are authorized or furnished by the Department. Ink must be ordered in warm weather, to prevent its freezing in transit, 2442.

INKSTANDS made of brass, glass, and leather, dutiable as "manufactures of glass, or of which glass shall be a component material, n. o. p. f." 1389.

made of brass, leather, and glass, dutiable as manufactures, n. o. p. f., "of which glass shall be a component material," at 40 per cent. ad valorem, (34, T. I.,) 3377.

INSANE ASYLUMS are not such institutions as can import scientific and philosophical apparatus, &c., without payment of duty, under the free list, 326.

INSECT-POWDER made from medicinal flowers cannot be admitted to free entry as "flowers in a crude state, for medicinal purposes," but is dutiable as a manufactured article, n. o. p. f., (section 2516, R. S.,) 2264; and flowers imported crude, for the manufacture of such powder, are dutiable, not being "for medical purposes," 3077.

INSPECTION of neat-cattle shipped from United States not compulsory. Revocation of circular order of February 1, 1879, 3687, 4462.

of vessels by health officers, as to sanitary condition, fees for, 4504.

of packages of imported liquors and wines, regulations for the, 3939.

INSPECTION CERTIFICATES, date of expiration, (see Certificates,) 5168. of "I. T." goods need not be in duplicate, 4759.

of steam-vessels to be returned to the port nearest which the inspection was made, 4169.

to be returned to the collector of the district where the inspection was made, 4359.

INSPECTION OF BOILERS.—Computation for steam-pressure allowance must be made on the "wagon-box," it being constructed of the thinnest plate, 4978.

Local inspectors to annually report number of boilers inspected; method of testing boiler-iron, 3870.

INSPECTION OF STEAM-VESSELS, (see, generally, 2423; also, Vessels, Steam,) 5244.

Appeals from the decisions of local inspectors should be made to the supervising inspector in the first instance, 5281.

Laws relating to, do not apply to steamers on Canandaigua lake, 4839.

of less than five tons burden, required under the provisions of the inspection laws, 5077.

plying on waters which are not navigable waters of the United States is improper, 4716.

Reinspections during the year for which a vessel has been inspected, which are made necessary by such vessel's changing its business, will be made free of expense, 3359; *contra*, 2332. Inspectors will make an indorsement upon the copies of the certificate exhibited on board the steamer showing the changes made and the quantity and kind of additional equipments, if any are required, over their *full names*; they will then transmit to the chief officer of customs of the district in which the vessel was originally inspected, a statement showing the nature of the change made, signed by both inspectors, and attested with their official seal, 3610, 3359.

Rule 10, regarding space around boilers, extends only to vessels built subsequently to the date of its approval, (March 7, 1881,) 4966.

to be made of all steam-vessels plying on navigable waters of the United States, though wholly within the limits of one State, (section 4400, R. S.,) 4376. (See 10 Wall., 539.)

When parties refuse to pay fees for, case to be reported to United States district attorney for prosecution, 4343.

INSPECTION OF STEAM-VESSELS, FEES FOR.—The claim for fees for inspection already made is valid against the owner of the vessel, who shall apply for the issue of either register, enrolment, or license, 2177.

should be based upon the actual enrolled tonnage of the vessel, 1116.

The fees to be collected for the inspection of steam-vessels will be computed on the basis of their *net* tonnage, as expressed in their marine documents, 5387.

INSPECTION OF SMALL STEAM-YACHTS.—*Held*, that such vessels are subject to inspection laws, 5493. (See Yachts, 5212.)

of a small steamer built for experimental purpose only, not required under section 4418, R. S., 4466.

of steam pleasure-yachts, 3681, 2313, 2326.

INSPECTORS OF CUSTOMS, directions for making bills for overtime of, 2911. returns of, of cargoes discharged must be made up from the discharging book required to be kept by the inspector, and not from the books of the vessel's clerk, 2606.

will receive extra compensation for superintending the unlading of *steam*-vessels at night, (section 2871, R. S.,) 1620, 3121. Such compensation shall be not more than \$10 for each night's service, 3230; *contra*, 1620. Inspectors will also receive such extra compensation for superintending the unlading of *ballast* from such vessels at night, 3895; *contra*, 3572; but inspectors cannot receive extra compensation for unlading *sailing*-vessels at night, 3121.

INSPECTORS OF STEAM-VESSELS, (see Supervising Inspectors; Appeals,) 4053.

Amendments to rules of navigation made by board of supervising, 3870, 3463.

Appointment and qualification of, 1631.

Relative rank of, 1091.

Discontinuance of local inspectors at Gallipolis, Ohio, 4255.

Directions for making returns of inspections to collectors and surveyors, 4445. have no right to find an officer of a vessel guilty of an offence involving a fine, that being for the courts to determine, 5023, 5039.

Local and supervising, must devote their whole time to their official duties; such officers receiving less than \$1,000 may, however, when not officially employed, engage in other occupations that do not interfere with their official duties, 3474. may state in their personal-expense account the amount actually paid by them for car-fare and ferriage, without submitting itemized statements with dates in support thereof, 2924.

not allowed to charge for palace-car fares, except in certain cases, 5290.

must themselves determine the number of passengers that can be safely carried on excursion-steamers; the Department can establish no standard for determining, 3268.

Regulations relative to personal-expense accounts of, 3391.

Section 4429, R. S., relating to boilers or steam-generators, modified, 5344.

will inform the district attorney of all violations by licensed officers or owners, of Title LII, R. S., when the penalty provided for said violation is a fine. Where the penalty imposed is upon the vessel, they will also report the facts to the district attorney and to the chief customs officer of the district, 3728.

will send copies of their reports to their supervising inspectors relative to accidents, &c., to the Supervising Inspector-General. They will also report to the Supervising Inspector-General all violations of the steamboat laws by licensed officers or owners thereof, 3360.

INSTRUCTIONS to engineers and firemen of public buildings, 4667.

INSTRUMENTS. (See Musical Instruments.)

INSTRUMENTS, SURGICAL, not entitled to free entry when imported for incorporated institutions of learning, 4128.

INSURANCE, MARINE, charges for. (See Charges.)

INTEREST. (See Dutiable Value.)

INTERNAL-REVENUE cigar-stamps must be affixed and cancelled by the owner or importer of the cigars while they are in the custody of the proper custom-house officers, (section 3402, R. S.) The owner or importer should affix and cancel his own stamps or employ some person to do so, and if he complies with the law, no charge should be made by the Government, 2786.

Domestic alcohol in bond cannot be transferred to a manufacturing bonded warehouse for the purpose of being manufactured into medicinal preparations for export, without first having the internal-revenue tax thereon paid, 1839.

Domestic spirits cannot be transferred from bonded warehouse to a manufacturing warehouse, there to be manufactured into an article for exportation, with rebate or drawback of internal-revenue tax, 2578.

Exportation of distilled spirits. (See Exportation of Distilled Spirits.)

Proprietary stamps cannot be attached before importation to articles which have to be examined at the custom-houses, which examination would destroy such stamps, 2218; but ordinary adhesive stamps may be attached before importation, if affixed to the merchandise so that the merchandise could be examined without destroying the stamp, 2341.

Regulations relating to the presentation and acceptance of landing certificates covering merchandise exported under laws of the, 3826.

Regulations relative to cancellation of stamps on exportation for drawback, 1965. stamps. Regulations governing delivery of imported articles required to be stamped under Schedule A, internal-revenue laws, (section 3437, R. S.,) 4474.

The sureties on export bonds given by exporters of distilled spirits subject to internal revenue tax must be satisfactory to the collector of customs. Their sufficiency is left entirely to the discretion of collectors, 2121.

Sureties upon export bonds covering small shipments of bottled beer for drawback of internal-revenue tax. (See Bondsmen.)

The rate of duty to be paid on the return of domestic tobacco which has been exported without payment of internal-revenue tax should be the equivalent of the internal-revenue tax in force at the time of importation, (2500, R. S., October 20, 1866, November 13, 1866,) 2260.

INTERNATIONAL EXHIBITION, regulations relative to entry of goods for, 2609, 2228, 2618, 2247, 2626, 2947, 2709, 2942, 2717, 2900, 2718, 2192, 2482, 2512; regulations relative to exportation of goods from, 3004; fees for entry of goods for, 2823, 2541, 2516, 2558, 2524.

Regulations relative to importation of books for distribution at, 2788; prints for distribution at, 2919.

INTERNATIONAL RULES OF THE ROAD.—Department has no authority to adopt the new rules of maritime nations. American vessels may conform to them without incurring a penalty, 4654.

INTERPRETATION OF REVENUE LAWS.—"Revenue laws class substances according to their denominations acquired by general use in our own trade." (Two hundred chests of tea, 9 Wheaton, 439; Barlow *vs.* United States, 7 Peters, 406; Elliot *vs.* Swartout, 10 Peters, 151; Arthur *vs.* Cumming *et al.*, 1 Otto, 362; Curtis *vs.* Martin, 3 How., 106.)

INVESTIGATIONS by local inspectors, copies of testimony taken in. (See Copies.)

INVOICE BONDS, applicants for the extension of, must show specifically in what way they have used due diligence in their efforts to satisfy the condition of their bonds, 1026.

INVOICE, CERTIFIED.—No importation exceeding \$100 in dutiable value, except personal effects accompanying a passenger, can be admitted to entry without the production of a certified invoice, or, in the absence of such invoice, a statement in the form of an invoice, accompanied by an affidavit by the owner, importer, or consignee, showing why it is impracticable to produce such certified invoice. Such *pro forma* invoice need not necessarily be made abroad. Bond must be given for production of certified invoice, 4338. (See 2211.)

The fact that imported goods are entitled to free entry does not excuse the production of a certified invoice, 1278, 1904, 3177. Where it becomes necessary to take a bond for the production of a consular invoice of such free goods, such bond will be taken in the penal sum of \$100, 1808.

INVOICE CHARGES.—Consular officers should not be content with marking an invoice “free on board,” but should, when it is practicable, have charges specified in the invoice. Where it is impracticable to do this, a declaration that the invoice price includes charges will be satisfactory, 4195.

When not specified separately in the invoice, addition should be made to the invoice value for, 3735, 3298, 3861.

When goods are invoiced as f. o. b —*i. e.*, free on board—such statement is to be construed as covering all charges, including charges for package, &c., incurred up to the time of placing the goods on shipboard, 4096.

INVOICE DECLARATIONS.—Consuls will not permit agents to sign, without first filing with the consul a duly certified power of attorney, 3943.

Consuls may refuse to certify to, when signed by a mere agent who represents himself to be a manufacturer or purchaser. If they shall have been certified to, and afterwards discovered to be false, consuls will notify collectors at port of destination that they may require an invoice, properly signed, 3901. must be made either by the actual owner or manufacturer, or by the shippers after the production of a proper power of attorney from their principal, 3120.

INVOICES. (See, generally, 2053; also, Supplementary Invoices; Certification.) Authentications of, after shipment, are not necessarily void, 1668.

Advances on, monthly reports of, to be made, 1429.

Chinese and Japanese. (See Chinese Invoices.)

Consular officers will note on, when they believe the values therein to be too low, what, in their opinion, is the true market value of the goods contained therein, 4065.

Consular officers will require shippers to state separately upon their invoices the following items: 1. The market value of the merchandise; 2. The cost of transportation to port of shipment, and of shipment; 3. The amount of packing charges; 4. Commissions, &c., 2975.

Corrected. Where the invoice by which entry is made does not contain a specification of the charges, or does not state that the invoice price includes all such charges, the collector may accept within ten days after liquidation of the entry, a corrected invoice giving the charges, and the entry will be readjusted accordingly. Where the corrected invoice is not received within the said ten days, the Department will permit a readjustment, if protest and appeal has been filed, if the corrected invoice is received within ninety days from the date of instructions in any given case, 4163.

correction of. The prohibition of an addition to the invoice value after entry does not necessarily operate to prevent corrections after entry which do not involve an addition, 4324, 4637. (See Errors; Corrections.)

Certified invoices used to make entry at ports of first arrival cannot again be used, except for reference at interior ports to which merchandise is transported, to make entry for consumption. Such invoice becomes a part of the record, and cannot be withdrawn, 1892.

Declarations may be made to, before consuls other than those authenticating such invoices, 3059.

Declarations to. Industrial partners are not competent to represent their firm in declaring to invoices of goods shipped to this country, unless specially authorized by power of attorney, 1623.

Directions as to making out invoices of consigned goods, 2287.

Goods returned from Paris Exposition may be admitted free on an invoice signed by commissioner to the exposition, in lieu of the usual consular, 3917.

in quadruplicate. If not received, entry may be made on a copy of the invoice, to be compared with the consular invoice, such copy to be retained at the port of first arrival, and the consular invoice to be forwarded to the customs officers at the port of destination. No bond need be taken in such cases for the production of the quadruplicate invoice, 4775.

It will be assumed, in the absence of evidence to the contrary, that invoices are prepared in accordance with the provision of the law requiring that all invoices shall be made out in the weights or measures of the country or place from which the importations are made, 3455.

Japanese invoices which are made out in a currency specified by the mark "\$," represent the value of the goods in Mexican silver dollars, 3658.

made out in the paper peso of Cuba, when the purchases have been actually made in such depreciated currency, may be readjusted on the basis of the local value of the doubloon as declared by the laws of Cuba, 2494, 2622.

No exceptions can be made from the requirements of the law that merchandise subject to duty ad valorem shall be made out in the currency of the place from whence the importation shall be made, 2103, 2262; but an invoice made out in the currency actually paid may be received by a collector of customs, if it contain also a true statement of the actual cost of the merchandise in the currency of the country whence the goods were imported, and in all other respects complies with the laws and regulations governing the subject, 2537.

of goods from Cuba, in which the currency is represented only by the dollar-mark, may be accepted as made out in pesos, the value of the gold peso being 92.5 cents, 2350, 2671.

of merchandise under \$100 in value. Collectors must be satisfied that a failure to produce consular invoice is unintentional. Where not unintentional, bond will be required for production of such invoice, 4622.

of Scotch granite monuments must have attached to each copy tracings, with dimensions of the monuments embraced therein, and the number of pieces composing each monument, 2456.

Overvalued, for purpose of reducing rate of duty, 4913. (See Cotton Goods)

Pro forma, need not be made abroad, 4338.

The contents of each package in, must be given separately, 2625.

Triplicate, should be sent by consuls to the first port of arrival in the United States, 1021.

Verification of, at interior ports, 1932.

When entered, must be stamped with the date and fact of entry, and signed by the collector, under his official seal, 1419.

Where goods imported directly from Europe merely pass through Canada in transit for the United States, entries are to be made on the European invoices, the transit through Canada being considered as a part of the voyage of importation from Europe. If, however, there is any transfer or sale of the goods in Canada, entry should be made on Canadian invoices, 1527.

Where weights and measures of the metric system as laid down in section 3570, R. S., are used in invoices, the equivalents of such weights given in the same section should in all cases be taken for custom-house purposes, without regard to previously-accepted equivalents for the same, 2362.

INVOICES, CERTIFICATION OF. (See Certification of Invoices.)

INVOICE VALUE, additions to. Importers may make additions to the invoice value at the time of entry, and not afterwards; and when charges are omitted in the entry, the addition thereof subsequently by the collector or appraiser, *no matter how occurring*, carries with it the addition of 100 per cent. of such charges, 3788, 3218, 3057.

Appraisers cannot appraise goods at less than the invoice value, even if the price paid for the goods was more than their value at the foreign port of shipment, at at the time of shipment, (section 2900, R. S.,) 1768, 3171. (*Haas vs. Arthur*, 14 Blatch., 346; *Kimball vs. The Collector*, 10 Wallace, 436.)

Currency in which to be stated. Where goods are shipped from one foreign port to another, and from there to the United States, the currency in which the invoice should be stated depends upon the intention of the parties. If when shipped from the first port they were intended to be sent to the United States, the currency in use at such first port is the currency in which the invoice value should be expressed; otherwise, that in use at the second port, 2750, 3783.

Where English publishers agreed with American importers to sell them books at a lower price than that for which such books were sold in England, but by a clerical error the value in the invoice was the same as that for which the books were generally sold in England, *held*, that the invoice value as stated was the proper dutiable value, 3196.

IRELAND.—Importation of cattle and hides from, prohibited, 2488.

Importation of blood-stock from Ireland and England permitted when accompanied by a certificate from a United States consular officer that such animals are healthy, and free from the hoof and mouth disease, 2712.

Importation of cattle from, forbidden until further orders, except blood-stock accompanied by consular certificate of non-infection, 3158; *permitted*, 3331.

IRON. (See Cast-Iron; Corrugated Roofing-Iron, 5489.)

Axle forgings, hammered, dutiable at $1\frac{1}{2}$ cents per pound, under the provision for "all other descriptions of rolled or hammered iron, n. o. p. f." (82, T. I.,) 4898. (See 5310.)

Bands of, surroundings coiled iron rods, weight of, may be allowed as tare, 3513.

Bar ends, dutiable at 1 cent per pound, 3624.

Boiler, regulations relative to, 3133, 3423.

Car-truck channels, whether cut to special lengths or of ordinary lengths, and whether punched or unpunched, classified as rolled or hammered iron, (82, T. I.,) 4873. (See Tank-Plates, 4783.)

Galvanized, corrugated and punched expressly for roofing purposes, dutiable as "iron, galvanized or coated," 772.

gas, strips of, dutiable as "other descriptions of rolled or hammered iron, n. o. p. f." 1437.

Horseshoe-iron and all similar iron should be classified as bar or flat iron, according to the size, under the provision for "bar iron, rolled or hammered, comprising flats," &c., without regard to length of bars, designation, or quality, 1587. in blooms dutiable at the rate prescribed for "iron in bars," (68, T. I.,) 2152.

in coils, round, three-sixteenths of an inch or less in diameter, galvanized, assimilating in appearance to and intended to be used as wire, dutiable as "iron wire * * * not more than one-fourth of an inch in diameter," at 2 cents per pound and 15 per cent. ad valorem, under the provision which prescribes that round iron wound in coils, &c., shall pay the same rate of duty as iron wire, (74, T. I.,) 2759.

Manganese dutiable as "iron in pigs," at \$7 per ton, 1991.

manufactures of. (See Cotton-Ties.)

Octagonal bar, dutiable as "all other descriptions of rolled or hammered iron, n. o. p. f.," 1790.

reduced by hydrogen. dutiable as a medicinal preparation, n. o. p. f., 681.
weighing fees, (see Fees,) 5171.

IRON AND STEEL imported in the form of *rods* or *bars*, under the provisions of section 2513, R. S., to be used in the construction, equipment, or repairing of vessels, may be withdrawn from warehouse to be converted into spikes to be used for that purpose, 4519.

turnings containing a sufficient quantity of steel to control the classification, dutiable at 30 per cent. ad valorem, as "steel in any form, n. o. p. f.," 4354.

IRON DIRT, consisting of rust and portions of iron scaled off, imported with scrap-iron, is iron oxidized, and has some commercial value, and is dutiable at \$8 per ton, (114, T. I.,) 4881.

IRON HOOPS, splayed, with a projecting stud or rivet on one end, and a hole at the other end to receive the rivet when the ends are joined together, and all ready to be placed on the barrel, classified as a manufacture of iron, n. o. p. f., at 35 per cent. ad valorem, (146, T. I.,) 5089.

IRON ORE. (See, generally, 1060.)

dutiable at 20 per cent. ad valorem, as "mineral and bituminous substances in a crude state, n. o. p. f.," (414, T. I.,) 4070.

No allowance made for increase of weight of, by moisture, 4183.

The value placed upon, should not be limited to the cost of digging and transporting to the place of shipment, but should be valued at the place of shipment, 2071.

IRON OXIDE, forms of, prepared for use as pigments, in the composition of which other preparations enter, are dutiable, 2132, 3500.

IRON, PIG, imported in bulk and destined inland. As the act relating to the immediate transportation of dutiable merchandise expressly exempts such merchandise from its provisions, it should be entered for warehouse and transportation, 2733.

IRON PLATES, tinned, dutiable at 2½ cents per pound, as "iron plate, galvanized or coated with any metal otherwise than by electric batteries," (131, T. I.,) 2591.

IRON, RAILROAD, amendment of article 737 of the Customs Regulations of 1874, relating to the entry of old, for repair, under bond, 1848.

cannot be imported for manufacture into bar-iron and re-export with refund of duty, as the law providing for such refund or re-export out of bond is specific and applies only to railroad-iron, which must be identified on export as railroad-iron, 1955.

Directions for weighing, 1362, 401.

imported partially worn, is entitled to drawback when exported after remanufacture, 3885.

liable to duty as "bar-iron," (68, T. I.) The iron was flat, less than three-eighths of an inch thick, and was less than an inch wide, and was not "less finished" than iron in bars, 5045.

IRON RAILS, OLD.—The fact that some rails in an importation of old iron rails are fit for use upon a side or main track would not affect the admissibility of the whole importation, at \$8 per ton, as wrought scrap-iron. Classification of old iron rails should be determined generally by the obvious uses for which they are intended, unless there are reasons for believing that they are to be sold and used in the condition imported, 4262.

IRON, SCRAP, consisting of new boiler punchings and clippings and new bar ends, and other iron that has not been *in actual use*, cannot be classified as old scrap-iron, dutiable at \$8 per ton, 4115, 1986, 4512.

Domestic iron which was exported in the shape of a bridge was not permitted, when the bridge was destroyed, to be returned in the shape of scrap-iron free of duty, 2493. (See Domestic Articles Exported and Returned.)

Old wrought-iron which has been used abroad as part of a railway bridge, unfit in the condition imported for use without further manufacture, dutiable as "wrought scrap-iron," at \$8 per ton, (114, T. I.,) 2080.

IRON, SCROLL, only such, should be classified under the provision therefor, which is less than one inch wide and one-fourth or less than one-fourth of an inch thick, 1587.

IRON, SHEET, coated with tin by immersion in a chemical bath, and bought and sold by weight and size, dutiable at $2\frac{1}{2}$ cents a pound, as "iron and tin plates, galvanized or coated with any metal otherwise than by electric batteries," 1687. which obtains a slightly polished appearance by reason of being rolled in single sheets, in which condition it is fitted for the manufacture of spoons and other utensils intended to be coated with tin, dutiable as "sheet-iron, common or black," (77, T. I.,) instead of "smooth and polished sheet-iron," (76, T. I.,) 1072.

IRON, SLAB, 1701.

IRON, SPIEGLE, imported in bulk and destined inland. As the act relating to the immediate transportation of dutiable merchandise expressly exempts such merchandise from its provisions, it should be entered for warehouse and transportation, 2733.

IRON TANK-PLATES cannot be admitted as manufactures of iron, although cut to unequal sizes and punched with holes to receive rivets. They remain dutiable according to thickness, as plate-iron, (71, 72, T. I.,) 4783.

IRON TOE-CALKS dutiable as "rolled or hammered iron, n. o. p. f." 1038.

IRON-TURNINGS dutiable at 35 per cent. ad valorem, as "manufactures of iron, n. o. p. f." (146, T. I.,) 5088.

IRON WIRE more than one-fourth inch in diameter dutiable as a manufacture of iron, n. o. p. f., 1014.

IRON-WIRE NAILS dutiable as "manufactures of iron, n. o. p. f." and *not* as "wrought-iron nails," by assimilation, 3922.

IRON-WIRE RODS dutiable at 2 cents per pound and 15 per cent. ad valorem, under provision for "round iron in coils," (74, T. I.,) &c., 3887.

IRON WOOD-SCREWS dutiable at 11 cents per pound, (107, T. I.,) 5108.

ISTHMUS OF PANAMA. the transportation of contraband articles of war destined for belligerent South American républcs across the, affords no ground for the interference of the executive officers of the United States, either within their own jurisdiction or elsewhere, 4310.

ISTLE, dyed, free of duty, 3320.

ITALIAN LIRA valued at $19\frac{1}{4}$ cents, 2657.

ITALIAN CLOTHS, cotton imitation, which can be readily counted so as to ascertain the number of threads to the square inch, by meaus of the glass com- monly used for the purpose, held properly classified as countable cottons, 1699. The "striped and fancy Italians" are dutiable, when valued at not exceeding 20 cents per square yard, at 6 cents per square yard and 35 per cent. ad valorem, and when valued over 20 cents per square yard, at 8 cents per square yard and 40 per cent. ad valorem, (246, T. I.,) 3020; *contra*, 1922, 2174, 2392.

ITALIAN VESSELS, tonnage of. Italian registers express ouly the net tonnage of a vessel, without stating what deductions (for crew space, &c.) have been made from the gross tonnage according to the Italian law, and such deductions are not allowed in computing American tounage. Collectors are therefore directed to instruct measuring officers to inspect the certificates of admeasurement accompanying the registers of Italian vessels, 2830, 1751, 1845.

IVORY, manufactured, dutiable at 35 per cent. ad valorem, (288, T. I.,) 2612.

Unmanufactured, free of duty, 2612.

Paintings on, dutiable at 10 per cent. ad valorem, as "paintings, u. o. p. f." if entitled to rank as works of art, 2307.

strips for piano-keys dutiable as "manufactures of ivory," at 35 per cent. ad va- lorem, 3064.

vegetable, personal ornaments of, dutiable as "manufactures of vegetable ivory," at 35 per cent. ad valorem, (288, T. I.,) and *not* as "jewelry," 2616.

IVORY DROP BLACK dutiable at 25 per cent. ad valorem, 1349.

JAPAN, order of, removing export duties from certain articles promulgated, 4132.

The article known as, is dutiable as a varnish, at 50 cents per gallon and 25 per cent. ad valorem, 2946.

JAPANESE currency. Invoices from Japan which are made out in a currency specified by the mark "\$" represent the value of the goods in Mexican silver dollars, 3658.

invoices, oaths to. If consuls of the United States in China or Japan shall be satisfied that in any case it is not practicable to take oath to invoices, (the Japanese having no form of oath, and the Chinese oath being too complicated to administer,) they may proceed without the oath, as in cases where none are required, and leave the question as regards an oath to be disposed of by the proper authorities in the United States, 2628.

silks, 1923.

silver dollars will be considered as of the same value as the gold dollar of the United States in assessing duty upon merchandise purchased with, 3290.

vases, cloisonné enamelled, dutiable at 45 per cent. ad valorem, as "manufactures of copper, or of which copper shall be a component of chief value," 4061.

vessels not liable to tonnage tax, nor their cargoes subject to the discriminating duty of 10 per cent. under section 2502, R. S., 1222.

wax is identical with the Chinese wax of commerce, and is free of duty under the provisions for such wax, (878, T. I.,) 2225; *contra*, 1364.

JAPANNED PLATES, fitted for the use of Japauned ware, and similar in material and quality, &c., dutiable at $2\frac{1}{2}$ cents per pound, as "iron and tin plates, galvanized or coated with any metal otherwise than by electric batteries," 2272.

JAPANNED WARE.—The law providing for duty on "japanned ware of all kinds, n. o. p. f." does not imply that the duty so imposed shall be charged upon sheets or materials not mauufactured into what is properly described as "japanued ware," 2272.

JARS, brown earthen-ware, imported containing salt, the same being unusual packages for the conveyance of such merchandise, and being valuable for other purposes when emptied, are dutiable, 1777.

containing preserves, the value of, is not a dutiable charge, but a part of the cost of the goods, 4333.

Glass, containing salt, not being such packages as are generally used in conveying salt, and being fit for valuable uses when emptied, held dutiable, 1669.

JET BRACELETS, composed of pieces of jet of different shapes, perforated with two holes each, and strung as bracelets, such pieces being evidently designed for exclusive use as bracelets, dutiable at 35 per cent. ad valorem, as "jet manufactures and imitations thereof," 3744.

JET NECKLACES, bead, dutiable under the provision for "all beads and bead ornaments, except amber," at 50 per cent. ad valorem, and *not* as "manufactures of jet," 2816.

JET AND BEAD JEWELRY classified, under 478, T. I., as "all other jewelry," and dutiable at 25 per cent. ad valorem, 5161.

JET IMITATION, (see Onyx,) 5014.

Articles consisting of oblong pieces of black glass in imitation of jet, to which are attached pendants of black glass beads, are dutiable as "bead ornaments," at 50 per cent. ad valorem, and *not* as "imitation jet," at 35 per cent. ad valorem, 4203.

Articles of personal ornament manufactured of India-rubber, but made to represent jet goods, are dutiable as "imitations of jet," at 35 per cent. ad valorem, (397, T. I.,) 3017.

Only those articles should be classified as, which, besides presenting the general appearance of jet as to color, lustre, &c., are devoted to the uses to which articles of real jet are applied, or, in other words, are imitations not merely of the material called jet, but of real jet articles, 3197.

Ornaments made of iron, with a thin coating of glass to represent jet, and commercially known as "imitation-jet ornaments," dutiable at 35 per cent. ad valorem, as "imitation jet," and not as "manufactures in part of glass," 3617, 3160, 1640.

JETSAM.—Anchors and chains found jetsam in foreign waters, although supposed to be of American manufacture, cannot be admitted to free entry without explicit evidence that they are, 2963. (See 4247.)

JEWELRY. (See Jet and Bead Jewelry; Imitation Jewelry.)

Articles of rubber, although made up in the same form and intended for the same uses as jewelry, cannot be classified as such, 1605.

Bijoutry, consisting of mirrors, flagons, card-cases, opera-glasses, &c., made of gold, precious stones, and glass, cannot be considered as coming within the provision for jewelry, but are dutiable at 40 per cent. ad valorem, as articles made in whole or in part of gold, and as manufactures of glass, 2932.

Bracelets of shell and glass beads, strung on threads, classified under provision for "all beads and bead ornaments," &c., at 50 per cent. ad valorem, (281, T. I.,) 4878. (See Shell and Bead Jewelry.)

Cheap, such as sleeve-buttons, scarf-rings, and pins manufactured of shell, watch-chains manufactured of steel, and scarf-rings and sleeve-buttons made of brass, dutiable as manufactures of the respective materials of which they are composed, 3169, 2702, 3174, 3324, 2616, 2556; *contra*, 2014.

consisting of porcelain roses and globes, called unset porcelain stones, dutiable as "decorated china," at 50 per cent. ad valorem, (14, T. I.,) 4971.

consisting of colliers and bracelets, composed entirely of perforated shells and glass pearls on strings, the bracelets being provided with a clasp, dutiable at 25 per cent. ad valorem, as "all other jewelry," (478, T. I.,) 5246.

Coral, dutiable as "coral, cut or manufactured," and *not* as "other jewelry," 2556.

Imitations of precious stones, not set, of glass or paste, dutiable at 10 per cent. ad valorem, as "compositions of glass or paste, not set," 2535.

Ornamental sleeve-buttons dutiable as, 5315.

Setting for, (see Compositions of Glass,) 5258.

Theatrical mock, composed of paste imitations of diamonds and other precious stones, dutiable at 30 per cent. ad valorem, under the provision for "compositions of glass or paste when set, (328, T. I.,) 3099, 3288. When not set, such jewelry is dutiable at 40 per cent. ad valorem, as a manufacture of glass, n. o. p. f., (34, T. I.,) 2153.

to be set with stone. Articles of jewelry which are to contain precious stones by way of adornment, and which are as complete as those which are not intended to be set, are practically within the range of *jewelry*, 5208.

JEWS-HARPS dutiable as "toys," at 50 per cent. ad valorem, (521, T. I.,) 2613, 2023.

JOURNALISTS, only such works can be entered free of duty as professional books of, as relate to public policy and pending general and national questions; books of poetry and fiction could not be so entered, 1988.

JUDGMENTS.—The Secretary of the Treasury cannot remit a judgment of a court, 2520.

JUGS.—Wines, liquors, &c., imported in jugs are not entitled to the allowance of 5 per cent. in lieu of breakage under the act of February 8, 1875, 2130.

JUICE, cherry, containing only 15 per cent. in value of alcohol, such alcohol being mixed therein simply to prevent fermentation, dutiable as "fruit-juice," at 25 per cent. ad valorem, 3672.

JUNKER, ANTON, decision in the proposition of, and others for compromise, 3232.

JUTE. (See, generally, 1447.)

An article manufactured entirely of jute, and which, although of a single warp like burlaps, differs from that description of goods in having a few double threads in each selvage, to give it strength in its employment in the manufacture of bags, differing from *bagging* in being of a single warp, cannot be classified either as bagging or burlaps, but is dutiable at 30 per cent. ad valorem, as "all other manufactures of jute, n. o. p. f.," (41, T. I.,) 2951.

bagging, 1617, 1656, 2013, 5450.

Burlap tubing manufactured from jute dutiable at 40 per cent. ad valorem, as "bagging composed wholly or in part of jute," 4097.

butts dutiable at \$6 per ton, 2336, 2695.

carpeting, (see Madras Carpeting,) 4861.

furniture-cloth, being a textile fabric manufactured wholly of jute, the warp being in the natural color of the fibre, with the filling dyed brown, making a simple pattern in the weaving, dutiable at 35 cents per square yard, as "manufactures of jute, valued at less than 30 cents per square yard," 3744.

Manufactures of, being burlaps so far as the mode of manufacture is concerned, but fitted by exceptional weight for the manufacture of bags, dutiable as "burlaps," at 30 per cent. ad valorem, (43, T. I.,) 3167.

padding, which is used for the stiffening of coats and other garments, dutiable at 35 per cent. ad valorem, if the goods cost less than 30 cents per square yard, (41, T. I.,) 3086.

piece goods fitted and intended for the manufacture of horse-covers, dutiable at 35 per cent. ad valorem, as manufactures of jute which cost under 30 cents per square yard, 4139.

ropes securing bundles of jute, 5206. (See Tare.)

rugs dutiable at rate of 8 cents per square yard, same as jute carpeting, (257, 258, T. I.,) 5481.

seed dutiable, under the provision for "all other seeds for agricultural and horticultural purposes," at 20 per cent. ad valorem, (469, T. I.,) 7629.

Textile fabrics of, some having a knotted fringe on the edge, others consisting of table-covers, costing over thirty cents per square yard, dutiable at 40 per cent. ad valorem, as "textile manufactures of jute costing over 30 cents per square yard," 3619.

thread-waste, fit only for the manufacture of the coarser kinds of paper, free of duty as "paper waste or waste or chippings of any kind, fit only for the manufacture of paper," 1836.

twists which differ from burlaps inasmuch as the yarns in the twists are doubled and twisted in warp and weft, while burlaps are composed entirely of single yarns, and more expensive than burlaps, valued at less than 30 cents per square yard, dutiable at 35 per cent. ad valorem, as a manufacture of jute, (41, T. I.,) 3115.

waste. The waste which is rejected on the repacking in England of an invoice of jute imported from a country east of the Cape of Good Hope into England; which waste has undergone no change since it left the country of original production save that which is the result of decay, is the product of a country east of the Cape of Good Hope, and not of England, and the discriminating duty of 10 per cent. accrues thereon, 4292.

JUTE AND COTTON.—Goods of cotton and jute having cotton as component material of chief value should be classified under Schedule A; having jute as a component material of chief value, the goods should be classified under Schedule C; where it cannot be ascertained whether cotton or jute is the component material of chief value, duty should be assessed as on manufactures of jute under the last clause of section 2499, R. S., 3343.

Colored dress-goods of an inferior kind, composed of jute and cotton, jute being largely the component of chief value, dutiable as "other manufactures of jute, or of which jute is component material of chief value," 2845.

JUTE REJECTIONS dutiable at \$6 per ton, as assimilating to "jute butts," 2695.

This decision does not apply to importations which were withdrawn for consumption prior to the act of February 8, 1875, 2745, 2052. (See 2097, 1263.)

fit for other uses than manufactures of paper, dutiable at \$15 per ton, under the provision for "jute, sunn, and sisal-grass, and other vegetable substances not enumerated, used for cordage," 2052.

JUTE YARN differs from *jute twine* in that yarn is a single thread, more or less twisted, and used for warp or weft in manufacture; twine is a double and re-twisted thread, (decision of Nov. 28, 1863,) 700.

The article being a twofold thread of jute slightly twisted is dutiable at 25 per cent. ad valorem, (56, T. I.,) 4644.

KALEIDOSCOPES dutiable at 50 per cent. ad valorem, as "toys," 2386.

KALIDUNGER, or dung-salt, if it contains less than 30 per cent. of potash, cannot profitably be used for any other purpose than manure, and may be entered free of duty, as a substance expressly used for manure, 715, 561. (See 4210.)

"**KAMEELA**," consisting of the powder and hairs obtained from the capsules of the *rottlera tincoria*, dutiable as a crude drug, n. o. p. f., at 20 per cent. ad valorem, (342, T. I.) It is also liable to the discriminating duty of 10 per cent., being product of a country east of Cape of Good Hope imported from a place west thereof, 3201.

KANGAROO-SKINS having the hair or fur on, dutiable at 20 per cent. ad valorem, as "dressed furs on the skin;" tanned and dressed, but not finished, dutiable at 25 per cent. ad valorem, as "leather and skins, tanned, n. o. p. f.," 3640.

KANSAS CITY, MO., established as a port of delivery, 5447.

KAOKA, substitute for coffee, dutiable at 3 cents per pound, (263, T. I.,) 4564.

KAOLINE, OR CHINA-CLAY, (see Fining-Earth,) 4927.

KAOLINE, OR FINING-EARTH, differing from ordinary kaoline, and used in clarifying wines, liable to duty at the rate of 20 per cent. ad valorem, as "mineral and bituminous substances in a crude state," (414, T. I.,) 5051. (See 4927.)

KEEPERS of life-saving stations. (See Life-Saving Service.)

KENTLEDGE used as ballast dutiable when landed, as "castings of iron, n. o. p. f.," 1440, 2082.

KEROSENE OIL, on the exportation of, in tin cans, which cans are entitled to drawback, declaration need only be made of the value of the cans; and the amount of consular fee to be charged for verifying the landing certificate will be determined by such declaration, 3659.

KEYS, watch, composed of brass and iron, dutiable as manufactures of, at 35 per cent. ad valorem, (146, T. I.,) 3160.

KID-GLOVE, the Stewart, case, opinion of Assistant Secretary French, 3774.

KID-SKINS dressed and cut into patterns for gloves, dutiable at 35 per cent. ad valorem, as "manufactures of leather," 3759.

KIESERITE dutiable as a mineral * * * substance in a crude state, n. o. p. f., 680.

KINDERGARTEN SCHOOLS, materials used in, for the instruction of children, are free of duty as articles specially imported for the use of an institution established for educational purposes, 2076.

KISSENGEN SALTS dutiable as "salts, * * * preparations of, n. o. p. f.," at 20 per cent. ad valorem, 2271. (See 2021.)

KNIFE-BLADES.—Pocket-knife blades are dutiable as "manufactures of steel, n. o. p. f." and not as "penknives, jack-knives, and pocket-knives," 1363.

KNIGHTS OF MALTA, where books relating to the secret work of the order of, were sought to be admitted to free duty, the Department refused the application, there being no proof before it that the order in question was incorporated or established for philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, 2818.

KNIT GLOVES of wool dutiable as knit goods, 3473.

KNIT GOODS. (See Shirts and Drawers, 5430.)

Certain "cricket sashes," knit of wool, dutiable at 50 cents per pound and 35 per cent. ad valorem, (243, T. I.,) 5449.

KNIT SHAWLS. (See Shawls, 5256.)

Woollen, dutiable as knit goods, (Schedule L,) 3194.

KNITTING-MACHINES held dutiable as manufactures wholly or in part of steel, 990.

KNIVES. (See Penknives; Machine-Knives.)

Putty, are dutiable as "manufactures of steel, n. o. p. f." and *not* as "cut-
" 41.

small, made of base metal, and intended as playthings for children, dutiable as
"toys," at 50 per cent. ad valorem, 2632.

KRAPPLACH. (See Madder Lake.)

KRESERITE, an article containing epsom salts to a great degree, and largely used in the manufacture of such salts, dutiable at 20 per cent. ad valorem, as a mineral substance in a crude state, n. o. p. f., 1846.

LABELS.—All packages of case goods entered for immediate transportation without appraisement shall have affixed thereto a label showing the ports of importation and destination, name of importing vessel, date of landing, number of bonded cart or dray used in transferring the goods, name of discharging inspector, name of common carrier to whom goods are delivered for transportation, date of shipment, and name of shipping inspector, 3507; such labels to be placed on all cases, casks, bales, boxes, and other packages, of whatever description, containing merchandise of value forwarded under immediate-transportation bond, 3623; except on boxes of raisins, boxes of tin-plate, boxes of figs, hogsheads, boxes, and bags of sugar, boxes of soap, barrels of fish, bags of seeds, casks of soda ash and caustic soda, and bags of salt, 3812; and excepting crates containing crockery, bales of wool, and bundles of iron and steel, 4342.

dutiable as "printed matter," at 25 per cent. ad valorem, (290, T. I.,) 745, 3941, 4221.
(See 4432, correcting clerical error in 4221.)

of cotton and rubber dutiable at 35 per cent. ad valorem, as "other fabrics composed wholly or in part of India-rubber, n. o. p. f." 1875.

ordinarily known and designated as printed labels, although prepared for affixing to any surface by some adhesive substance, are properly classified as printed matter, 1954.

upon samples retained by appraisers will have noted thereon the number of the invoice referring to the sample taken, the invoice designation or description of the merchandise, and any other particulars which may be of use, 2991.

LABORATORIES, COLLEGE, chemicals imported to be used in, for scientific and educational purposes, are free of duty as "philosophical and scientific apparatus, instruments, and preparations," 2802.

LABRADOR, the products of the fisheries of, are free of duty under the Treaty of Washington, 1981; *contra*, 1742.

LACE, (see Cottou Thread,) 5223.

Certain lace bed-spreads, &c., made of flax thread upon a frame with a needle are not thread-lace, but dutiable at 40 per cent. ad valorem, as "all other manufactures of flax, or of which flax shall be the component material of chief value, n. o. p. f." (41, T. I.,) 5419.

collars, (see Collars,) 4986.

composed entirely of cotton held dutiable as "thread lace," 1639; *contra*, 2128.

Duchess, dutiable at 35 per cent. ad valorem, 3912.

fichus and collars, (see Cotton,) 5457.

Linen cheney, dutiable as "other manufactures of flax, or of which flax shall be component material of chief value, n. o. p. f." 1615.

Liné torchon, made by hand and coarser than thread-lace, which is made on cushions, dutiable at 40 per cent. ad valorem, 3558; *overruled*, 5215.

Linen yak, dutiable as a manufacture of flax, n. o. p. f., at 40 per cent. ad valorem, (41, T. I.,) 3243.

made of flax, not torchon lace, made by hand, but imitation torchon lace, made by machinery, dutiable at 40 per cent., as "manufactures of flax, n. o. p. f." (41, T. I.,) 5360.

made of silk dutiable at 60 per cent. ad valorem, when imported *after* act of February 8, 1878; imported *prior* to said act, dutiable at 30 per cent. ad valorem, as "thread lace," 3583, 1907.

shawls, worsted, dutiable as "wearing-apparel of every description * * * composed wholly or in part of wool, worsted," &c., 1871, 1855. (See 1525.)

silk and cotton, cotton over 25 per cent. in value, dutiable at 50 per cent. ad valorem, 4146.

silk, beaded, the beads constituting merely an ornamental addition to the lace of comparatively trifling value, dutiable as a silk lace, at 60 per cent. ad valorem, 2141.

Torchon, dutiable at 40 per cent. ad valorem, 3912; *overruled*, 5215.

Wool guipure, dutiable at 50 cents per pound and 50 per cent. ad valorem, (248, T. I.,) 2276.

Yak, dutiable at 50 cents per pound and 35 per cent. ad valorem, as "manufactures of worsted, n. o. p. f." 4360.

LACE, COTTON, dutiable at 35 per cent. ad valorem, (9, T. I.,) 2796, 2128.

LACE TIDIES, a portion not made of thread lace and a portion made of thread lace, being completed articles, and not mere laces, dutiable at 40 per cent. ad valorem, as "manufactures of flax, n. o. p. f." (41, T. I.,) 5482. (See 5215, 5322, 5457.)

LACE TRIMMINGS, beaded, (see Embroideries,) 5328.

LAMB-SKINS, (see Skins, Lamb,) 4965.

Dressed, whether Astrachan or Persian, which are used for the same purposes as fur, and are imported almost solely by fur houses, dutiable as "dressed furs on the skin," at 20 per cent. ad valorem, (381, T. I.,) 717.

Persian, pickled, but not dressed, free of duty, 4185.

LAMBREQUINS of silk velvet, embroidered with gold and silver, dutiable at 35 per cent. ad valorem, 3974.

LAMP-CHIMNEYS, glass, cut into lengths, with the ends ground or levelled, dutiable as "glass, cut," 1466. (Treasury Regs., 1857, 563; *Binns vs. Lawrence*, 12 How., 9; and see 1974, 3030.)

LAMP-SHADES, (see Glassware,) 5441.

LAMPS made of brass and glass dutiable at 40 per cent. ad valorem, under the provision for "all manufactures of glass, or of which glass shall be a component material, n. o. p. f." 3091.

Ceremonial, not used for ordinary purposes of illumination, and not carried in the hand, but lighted only as a ceremonial act in the performance of religious services, are dutiable, 4312, 2290; when carried or held in the hand in the performance of religious ceremonies, free of duty, as "regalia," 2005.

LANDING CERTIFICATES. (See Certificates, Landing.)

LANTERNS, magic, with views, imported for presentation to Sunday-schools, are dutiable, 2792.

magic, cheap, dutiable as "toys," at 50 per cent. ad valorem, 2569.

Painted glass plates for, dutiable at 40 per cent. ad valorem, as "paintings on glass," (15, T. I.,) 2319.

Photographic slides for, being pictures on glass plates made by a photographic process, dutiable at 40 per cent. ad valorem, as "manufactures of glass," (34, T. I.,) 2633, 2707.

LAPULINUM dutiable as a crude drug, at 20 per cent. ad valorem, (342, T. I.,) 3168.

LAVENDER WATER, when manufactured of materials of which alcohol or distilled spirits form the base, dutiable at \$3 per gallon and 50 per cent. ad valorem; when containing no alcohol, dutiable as a cosmetic, at 50 per cent. ad valorem, 1776.

LAWN-TENNIS BALLS. (See Tennis-Balls.)

LAWS, NEUTRALITY, collectors of customs directed to enforce the, 4056.

LAWS, STEAMBOAT, penalties for violations of, to be exacted by collectors or other chief officers of customs, and all inspectors within the several districts; but these officers should, where it is practicable, submit the facts in each case to the district attorney, and take his opinion before action, 4207.

Relative to the place and manner of painting the names of steam-vessels on them, promulgated, 4222.

Two copies of, to be supplied to each vessel inspected. A penalty of \$20 attaches to a failure by masters of passenger-steamers to keep the laws on hand, or a refusal to exhibit them upon the reasonable demand of a passenger, 4050.

LAY FIGURES of artists free of duty, as "professional instruments," 876.

LEAD.—Certain old tea lead held to be dutiable as "old scrap lead, fit only to be remanufactured," 1435.

Sugar of, dutiable as "acetate of lead," 411.

Where certain refuse lead costing only 5 cents a pound was run into bars, and it was attempted to enter such lead as "old lead, fit only to be remanufactured," held that it was properly dutiable as "lead in pigs and bars," 532.

LEAD ASHES containing a large per cent. of lead, dutiable at 1½ cents per pound, by assimilation to lead ore, 3649; *contra*, 556.

LEADS for pencils, not being *black lead*, but pencil points, manufactured of plumbago or graphite, not a metal, but a mineral substance, dutiable as "manufactured articles, n. o. p. f." 2517.

LEAD SEALS.—Common carriers must reimburse the Government for the cost of lead seals placed by customs officers on cars or vessels conveying merchandise in bond, 4912.

LEAF, COMPOSITION-METAL, differs from Dutch metal in leaf, in that it is made of better quality of metal. They are both beaten in gold-beaters' moulds, but the composition-metal leaf is beaten in new or perfect moulds, the same as goldleaf, while the Dutch-metal leaf is made in old or defective moulds, &c., 2113.

LEAF-TALLOW, not melted or drawn, dutiable at 1 cent per pound, as "beef" or "tallow," 4357.

LEAKAGE.—No allowance will be made for damage incurred by merchandise in warehouse by leakage in the roof of the warehouse, 2098.

LEASING of premises for customs and other purposes. Application for authority to lease should be made sixty days before expiration of existing leases, and must be accompanied by a statement exhibiting the following information : (1) A list of all rooms and buildings rented in the district, the purpose and periods for which rented, and price paid; (2) necessity of leasing the premises; (3) that the premises are suitable for the purpose proposed; (4) that the rent is the lowest at which suitable premises can be obtained; (5) that lessor can give a valid lease, 3947.

LEATHER. (See Shoe-Vamps.)

Certain calf-skins held to be entitled to rebate of 10 per cent. under section 2503, R. S. Gloves or mittens not included in the category of "leather" or "manufactures of skin or leather," not entitled to such rebate, 4590.

embossed in designs, not dutiable as works of art, but as a manufacture of leather, n. o. p. f., at 35 per cent. ad valorem, 3668.

gaine-bags, with flax nettings, flax being the component material of chief value, dutiable at 40 per cent. ad valorem, as "manufactures of flax, or of which flax shall be the component material of chief value, n. o. p. f." 4329.

jackets lined with wool are dutiable at 50 cents per pound and 40 per cent. ad valorem, as "clothing, ready-made, and wearing-apparel, of every description * * * composed wholly or in part of wool * * * made up or manufactured, wholly or in part, by the tailor * * * or manufacturer," (247, T. I.,) 5373. (See 4785.)

New scrap, cannot be admitted to free entry as "old scrap leather," but is dutiable according to the character of the scrap, 1847.

Paintings on, dutiable at 10 per cent. ad valorem, as "paintings, n. o. p. f." if the professional work of an artist, 3037.

pouches for holding smoking-tobacco dutiable at 75 per cent. ad valorem, as "smokers' articles," 4383.

strips intended for the manufacture of fly-nets dutiable at 25 per cent. ad valorem, under the provision for "all leather and skins, tanned, n. o. p. f." 3355. waste, consisting of scraps of leather pressed together and enclosed between two thin skins of leather, in imitation of sole-leather, dutiable under the provision for "manufactures and articles of leather," and not as "sole-leather," 1453.

LECTURNS, brass, imported for churches are not entitled to free entry as "regalia," 1826.

LEGAL-TENDER quality of the currency of the United States, promulgation of statutes relating to, 3736.

Subsidiary silver coins are not, when the amount to be paid is more than five dollars, 3725.

LEMON-PEEL, candied, dutiable at 35 per cent. ad valorem, under the provision for "comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, n. o. p. f.," (327, T. I.,) 1370.

LENSES of foreign manufacture, imported and returned for repairs, and again imported, are dutiable on such reimportation as when first imported, 2104.

LETTERS brought in vessels from foreign countries. Officers of the customs who examine letter-bags brought by a vessel from a foreign country will demand of the masters all letters not in bags brought by the vessel, and after marking all such letters as on examination without opening he may suppose to contain any dutiable merchandise, "suspected to contain dutiable articles," they should place them in an envelope, with the customs seal affixed, and deliver them to the master, who will obtain from the postmaster and deliver to the collector of customs a receipt therefor, 3509.

LIBRARIES.—A library which has six branches, each one being semi-independent, but all the branches being governed by one board of trustees, can import but two copies of a book, map, or chart in the same invoice, the different branches being regarded as forming one library, 2567.

LICENSE FEES of officers of steam-vessels reduced by amendment of section 4458, R. S., 5192.

LICENSES as engineers of steam-vessels will not be issued to minors, 3814. as masters, pilots, &c., of steam-vessels cannot be refused to naturalized citizens who reside in Canada during closure of navigation, because of such residence, 5232.

as masters of steam-vessels, issued only to citizens of the United States, 4406. Failure to surrender expired. For failing to *surrender* an ordinary license when expired, the penalty is, on certain contingencies, \$50, (section 4328, R. S.) For sailing upon an expired license, the penalty is a penal tonnage tax of \$1.30 per ton at every port where the vessel enters, 2855, 2399; but no penalty attaches to a vessel for a failure to *renew* an expired license, 987.

for vessels for the fisheries should not be issued except to such as make a business of catching whales, cod, or mackerel, 4520.

for yachts, (see Yachts,) 5177.

of pilots. Pilots acting under a State license are required also to have a license issued by the United States, 4141.

of pilots, regulations for indorsing upon, the fact that they have been examined for color-blindness, 4463.

of pilots, whose routes extend beyond the jurisdiction of the board issuing, must be referred to the board of local inspectors having jurisdiction of the remainder of their routes, 3870.

Schedule of fees for issue of, 4100.

Vessels of under twenty tons, not engaged in trade or the fisheries, are not required to be licensed. It is advisable, however, for yachts of less than twenty tons burden to take out a license to avoid protracted inspections, &c., 3994.

When application for a license is made for a vessel, and the master-carpenter's certificate to show who built her cannot be obtained, the first owner should make a sworn statement of all the facts concerning such vessel, and of his in-

ability to procure the master-carpenter's certificate. Failing this, such a statement must be made by the owner applying for license, 4296.

Yachts under twenty tons burden require no, 3957.

LICHI FRUIT, dried, dutiable at 10 per cent ad valorem, as "fruits, n. o. p. f.," (361, T. I.,) 3162.

LICORICE PASTE dutiable at 10 cents per pound, 1882, 1531.

LIEBIG'S EXTRACT OF MEAT, not being the prepared meat of commerce which is specified in the tariff law, dutiable as a non-enumerated manufactured article, 1059.

LIEN, mechanic's. A lien given by the law of a State against vessels must be enforced under the provisions of the law itself, and no customs officer will be made the instrument for preserving or enforcing such lien. Collectors will not record such lien, unless the law directs that it shall be recorded at the custom-house, 3527.

for railway freight. The Department cannot issue a regulation requiring or permitting the detention of goods for the benefit of railroad companies until the inland freight thereon is paid, 3630.

Freight, on importations. Collectors cannot refuse to deliver goods to importers because of an existing lien for freight on merchandise forming part or the whole of a previous importation. If the freight, however, be due on the particular merchandise sought to be detained, he may refuse to deliver the merchandise (section 2981, R. S.) when properly notified, 3453.

LENS FOR FREIGHT may be accepted by the collector of customs, filed before the discharge of the goods, as the goods are constructively in his possession. On disagreement of parties as to sum due, the collector may deliver the goods on payment of the freight due, as shown by the appraiser's returns, 4458.

Notices of liens for freight on merchandise entered for immediate transportation, and transit merchandise, cannot be entertained by customs officers, 5353.

on goods sold as unclaimed, in two lots. Freight due on one lot only can be deducted from the gross proceeds of the sale of such lot, unless both lots be found to belong to one person or firm, in which case the freight due on both may properly be paid from the aggregate proceeds of the sale of both, 4579.

LIFE-BOATS on steam-vessels. Rules of Board of Supervising Inspectors must be complied with, 5330, 5335, 5339.

LIFE-PRESERVERS.—Passenger-steamers engaging in excursions must have, in addition to their regular life-saving equipment, a life-preserved for each additional passenger, or its equivalent, 3870.

LIFE-RAFTS and floats, carrying capacity of, to be rated in ratio of one person to every three cubic feet for ocean-steamers, and two cubic feet for other steamers; must have oars and life-lines, 3870.

LIFE-SAVING SERVICE, enumeration of stations, with their location, 3786.

In North Carolina it is the duty of officers of the, to deliver property saved from wrecks to the commissioners of wrecks for the proper district whenever such property shall be claimed by them; and if not claimed, it might be well to notify such commissioners to come forward and claim the property, 4277.

Keepers of stations have power to act as inspectors of customs; must notify regular customs officers of the casting ashore of merchandise presumably of foreign origin, and exercise supervision over such cargo until the arrival of the regular

enstoms officials; shall take such measures to prevent smuggling as may be within their power; must make complaiut of violations of customs-revenue laws, 3629.

Publication of the act reorganizing the, 3642.

Statistics of marine disasters to be furnished the Superintendent of the, by cus-
toms officers, 3645.

LIGHT-HOUSE, ESCANABA, change of color of the light, 1025.

LIGHT-HOUSE ESTABLISHMENT, officers of the, will make a separate and
distinct account of expenditures and receipts relating to each appropriation,
2923.

Directions relative to light-house accounts, 1784.

Directions to officers relative to briefing communications, 3882.

Regulations regarding lights, beacons, and buoys in the northern and north-
western lakes and their adjacent navigable waters, 4486.

Separate accounts to be kept with each light-station, vessel, and depot, 1083.

LIGHTS at Gibraltar, 1395; at Cleveland, Ohio, 1395; at Mobile, Ala., 1396; at
Brown's Head, Me., 1411.

on small boats, 4793. (See Row-Boats.)

on small steamers, regulations relative to, 3838.

on pilot-boats. The white light required under section 4233, R. S., to be shown
by pilot-boats may be hoisted to a stay or set in any position that will secure
a substantial compliance with the object of the law, which is the carrying of a
distinguishing white light at or near the height of the mast-head while the
boat is on her station, 3585, 3000.

Regulations relative to, on steam and sailing vessels, 1696. (See Side-Lights.)

"LILIES OF THE VALLEY" not considered as *bulbous roots*, and therefore should
be classified as *plants*, subjet to a duty of 20 per cent. ad valorem, 4419; *contra*,
2761.

LIME, hydraulic, dutiable at 20 per cent. ad valorem, by assimilation to Roman
cement, 3517.

Shell, made by burning sea-shells, dutiable at 10 per cent. ad valorem, the same
as lime obtained by burning the common limestone, 2894.

Sulphate of, ground, is dutiable as a manufactured article, u. o. p. f., at 20 per
cent. ad valorem, 2159.

LIME-FRUIT TABLETS.—Candy not colored, but simply impregnated with the
pure juice of the lime, dutiable at 10 cents per pound, as "sugar candy, not
colored," (179, T. I.,) 5420.

LIMES in salt are dutiable as "pickles," at 35 per cent. ad valorem, (166, T. I.,)
5190.

Pickled, dutiable as pickles, 708.

LIMESTONE in the rough state as taken from the quarry dutiable at 10 per cent.
ad valorem, under section 2516, R. S. When imported in suitable sizes for
building purposes, and presenting the appearance of having undergone a process
of manufacture by cutting after it is taken from the quarry, dutiable as "build-
ing-stone," (510, T. I.,) at a duty of \$1.50 a ton, 2890.

LIMESTONE ROCK, ground, mixed with asphaltum, dutiable as asphaltum, at
25 per cent. ad valorem, under section 2499, R. S., asphaltum being the mate-
rial paying the highest rate of duty, 3792.

LIMITATION of one year within which reliquidations of entries may be made, begins to run from the time the entry was made, 3972.

LINEN coatings, so called, invoiced as white linen ducks, and generally used in the manufacture of pantaloons and waistcoats, held dutiable as "manufactures of flax," the same not being commercially known as coatings, 1780.

curtains edged with lace, (see Curtains,) 5322.

doilies, towels, and napkins, cut apart and ready for use, which are bought and sold by the dozen, when valued at 30 cents per square yard or less, are dutiable at 40 per cent. ad valorem, (41, T. I.,) 4072; *reversed*, 4267.

glass-cloths, imported in pairs, joined together by a friuge, costing under 30 cents per square yard, dutiable at 35 per cent. ad valorem, 4215.

handkerchiefs dutiable as "handkerchiefs, * * * manufactures of flax, * * * valued at 30 cents or less per square yard," at 35 per cent. ad valorem, 2685.

handkerchiefs in the piece, embroidered or not, dutiable as "handkerchiefs," (41, T. I.,) 3709, 1051.

handkerchiefs made up and ready for use, embroidered, dutiable, if embroidered to a sufficient extent to be recognized commercially as embroideries, as "embroideries," that classification prevailing over that of manufactures of flax, 3709. handkerchiefs unembroidered, hemmed and ready for use, dutiable at 40 per cent. ad valorem, as "manufactures of flax, n. o. p. f., 3709.

lace, torchon, made by hand and coarser than thread-laces, which are made on cushions, dutiable at 40 per cent. ad valorem, 3558.

Manufactures of, embroidered with cotton or linen, dutiable as "embroideries," at 35 per cent. ad valorem, 3594.

or flax thread classified under provision for "flax or linen thread," at 40 per cent. ad valorem, (41 T. I.) The thread was "too hard-twisted" for ordinary use as yarns, and its appearance indicated that it was to be used as a twine or thread, 4877.

sheets and pillow-shams, costing over 30 cents per square yard, embroidered by being hemstitched and "blocked," are not "embroideries," dutiable at 35 per cent., but "linens," dutiable at 40 per cent. ad valorem, (41 T. I.,) 5101.

towels, imported in pairs and joined together by a fringe, when of a value of 30 cents or less per square yard, dutiable at 35 per cent. ad valorem, 4182.

yak lace dutiable as a manufacture of flax, n. o. p. f., at 40 per cent. ad valorem, (41, T. I.,) 3243.

yarn, (see Salmon-Net Twine,) 4967.

yarn or twine, (see Yarn,) 4948.

LINENS. (See, generally, 1945.)

LININGS.—Mohair or worsted serges, which are used for lining coats, &c., not being dutiable as "women's and children's dress-goods," nor "real or imitation Italian cloths," are dutiable as "manufactures, in whole or in part, of worsted," 1813.

LININGS, BARREL, when finished and ready to put on barrels, dutiable as "manufactures of wood," at 35 per cent. ad valorem, 3903.

LINOLEUM, differing only from the common oil-cloth of commerce in having powdered cork mixed with the oils with which the canvas is covered, dutiable at 45 per cent. ad valorem, as "oil-cloth for floors," 3560.

LINSEED, extra bags enclosing, not dutiable, it appearing that linseed is usually imported enclosed in two sacks to prevent leakage, 3203.

LINSEED-OIL specially treated and prepared for artists' use, and not the article commercially designated as linseed-oil, dutiable at 50 cents per gallon and 25 per cent. ad valorem, as "varnish," 3473.

LIQUIDATION.—As the taking of bonds to produce certificates to the value of currency is not required by law or the regulations of the Department, a liquidation of an entry subsequent to the giving of such bonds, and prior to the production of the certificates, is final and conclusive in the absence of due protest and appeal, 2509.

Errors in, arising solely upon errors of fact, shall be brought to knowledge of collectors of customs within ten days from the date of discovery. (Act of March 3, 1875.) Although the form of notice is prescribed by the act, it has generally been construed to mean that it shall be in writing; failing in which, very strict proof that other notice has been given must be offered, 2775.

of an entry made on a *pro forma* invoice prior to the receipt of the certified invoice does not affect the rights of the parties, and reliquidation may be made on receipt of the certified invoice, 4234.

Withdrawal of goods from warehouse prior to liquidation, 1859.

LIQUIDATION OF ENTRIES.—The act of June 22, 1874, provides that when duties shall have been liquidated *and paid*, and the merchandise has been delivered after the expiration of one year, such settlement of duties shall, in the absence of fraud, be final and conclusive. Where an entry was made and the estimated duties paid thereon, and on the liquidation of the entry the proper duty was found to be in excess of the deposited duties by \$79.82, but by mistake the customary notice of liquidation, posted in the custom-house, indicated that the entry was liquidated without change, *held*, on discovery of the error several years after the liquidation, that although there had been a liquidation there was no payment of the full amount ascertained to be due, and consequently there had been no final settlement under the statute, 2834.

The failure on the part of an importer to receive notification of the liquidation of his entries is not of itself sufficient excuse for his omission to protest and appeal, 743.

The liquidation of an entry of which an importer should take notice for the purpose of protesting or appealing therefrom, takes place in the case of goods which have been entered for warehouse, when the withdrawal entry for consumption is made, 2809. (Westray *vs.* U. S., 18 Wall., 322.)

"Under the 'act to increase duties on imports,' &c., passed June 20, 1864, the collector is under no obligation to give notice to the importer of his liquidation of duties on merchandise imported. The importer who makes the entries is under obligation himself, if he wishes to appeal from it, to take notice of the collector's settlement of them. The right of the importer to complain or appeal begins with the date of liquidation, whenever that is made." (Westray *vs.* U. S., 18 Wall., 322.)

LIQUORS, drawback allowed on, *when duties have been paid*, only on the quantity and proof of the article actually exported, 4264.

in fancy bottles. (See Bottles.)

LIQUORS, MALT, duty to be assessed upon, on the basis of the wine-gallon, 4068. must be imported in casks or packages, (other than bottles,) holding liquor in immediate contact with their sides when imported, of not less capacity than fourteen gallons, 880, 2952; but such casks or packages need not be full, 3191.

LIQUORS AND WINES, imported, eight tacks to be used in addition to glue or paste, in stamping of, (circular of March 25, 1879, *amended*,) 4920.

LIQUORS, IMPORTED, regulations relative to the stamping, inspection, marking, and branding of, 3939, 4086, 4087, 2461.

Stamps not required upon, when bottled and imported in cases, 3962.

LIRA, Italian, valued at 19 $\frac{1}{4}$ cents, 2657.

LIST of bonded warehouses, 3439, 3570.

of common carriers whose bonds were approved prior to January 31, 1872, 1012.

of common carriers, whose bonds were approved prior to March 23, 1878, 3521.

Correction of, 3574.

of Life-Saving Service stations, 3786.

of rates of drawback, 4350, 3504, 3374, 1326, 800.

Alphabetical, of vessels, directions for preparing, 4007, 3563, 3183, 2636, 1769.

of the vessels licensed for the fisheries in different districts to be forwarded by the collectors to the Department, stating what fishery each vessel is engaged in, and whether fishing in foreign waters or not, 3698.

LISTS, passenger, only *steam*-vessels need keep, (section 4467, R. S.,) 2903.

Passenger, to be transmitted to the chief of the Bureau of Statistics, instead of to the Secretary of State, 1828.

LITHOGRAPHIC fashion-plates dutiable at 25 per cent. ad valorem, as "printed matter," 3941, 2705, 1721; *contra*, 3100, 1898.

prints on plain paper, not further manufactured than by the printing thereon, dutiable as "printed matter," 3941, 4221; *contra*, 3074, 2950, 3100, 3140, 1898. (See Arthur *vs.* Moller, 7 Otto, 365; also, 3822.)

printing, mullers for, 5048. (See Color-Stones.)

stones, engraved, are not entitled to free entry under the provision for such stones "not engraved," though the engraving thereon may be old and worthless, 1925. views enclosed in book-covere and assimilating to engravings, dutiable as such, at 25 per cent. ad valorem, 2845.

LITHOGRAPHS, embossed, all, which have not such value as works of art as would ordinarily cause them to be preserved in the form of pictures, and all, designed to enter into the manufacture of other articles than books, dutiable at 35 per cent., as "manufactures of paper," 3691, 2950.

LIVE ANIMALS not to be shipped except after inspection and issuing of a certificate of freedom from contagious or infectious diseases, 3867.

LIVE STOCK. (See Animals.)

should not be confined in cars without food and water for a longer period than twenty-eight consecutive hours, 3561; need not be removed from the cars if water, food, space, and opportunity for rest can be given the animals in the cars, 3607.

Transportation of. The railway company in whose cars the transporation of live-stock is made, or the master of a ship, conveying the same from one State to another, is required to water, feed, and otherwise care for the animals only in default of the owner or person in charge of the stock doing so. In such cases the railroad company or shipmaster has a lien upon the animals for the care given, 3561.

LOADED CARTRIDGES. (See Cartridges.)

LOBSTERS, canned, put up fresh and not preserved in oil, imported into the United States, being the product of Canadian fisheries, &c., are entitled to free entry under the Treaty of Washington, 1622.

caught in Canadian waters by American fishermen, and canned in domestic cans on board the vessel and brought into the United States, are entitled to free entry, 4413.

LOCAL INSPECTORS OF STEAM-VESSELS and supervising inspectors, receiving more than \$1,000 per annum must devote their whole time to their official duties. Such officers receiving less than \$1,000 may, however, when not officially employed, engage in other occupations that do not interfere with their official duties, 3474.

Appeals from decisions of, should be made to the supervising inspector of the district in first instance, 5281.

may obtain data as to length, breadth, depth, and tonnage of vessels from the customs papers of the vessels, 4928.

will examine license books of steam-vessels semi-annually. Regulations requiring customs officers to do this *revoke*, 4799.

LOCKS, iron, with a steel spring, dutiable at 45 per cent. ad valorem, as "manufactures in part of steel," 3336.

Brass, with a steel spring, dutiable at 45 per cent. ad valorem, as "manufactures in part of steel," 3336. (See decision of Oct. 3, 1864.)

LOCKS, GUN, dutiable as "manufactures composed in part of steel," at 45 per cent. ad valorem, (91, T. I.); not dutiable under the provision for "muskets," &c., (420, T. I.,) 4969.

LOCKS AND SEALS, regulations for the use of customs, 4106, 3341, 3303, 2876, 2766, 2665, 2691, 2359, 4373.

LOCOMOTIVE TIRES, or parts thereof, dutiable at 3 cents per pound, whether composed of steel or iron, 3710, 3758; *contra*, 1439.

LOGS cut on American soil by an alien, sawn into lumber in New Brunswick by such alien, and sold to an American citizen and by him imported, are dutiable, 4300, 3071.

Round and unmanufactured, free of duty, 841.

LORILLARD, PIERRE, Epsom cup of. (See Epsom Cup.)

LOST TREASURY CHECKS, regulations relative to duplication of, 3392.

LOZENGES, Viehy, intended to be used medicinally, but not being proprietary, or prepared according to any private formula or secret art, held dutiable as "medicinal preparations, n. u. p. f." 1646.

LUMBER, (see, generally, 2348; also, Rails; Sash Stock; Timber; Cabinet-Woods; Woods; Heading; Handle-Bolts; Telegraph-Poles; Ship-Timber; Logs,) 4983, 4958.

As the law prescribes certain rates of duty on sawed lumber by the thousand feet, *board measure*, all such lumber, whether over or under one inch in thickness, should be reduced to inch measure for the purpose of such assessment of duty, 1870.

Black walnut, cannot be admitted to free entry, as a "cabinet-wood," 2044.

cut on American soil by an alien, sawn in New Brunswick by such alien, sold to an American citizen and by him imported, is dutiable, 4300, 3071; but lumber cut in Maine by an alien and by him sold to an American citizen, who exports it to Canada, has it sawn there and returned to the United States, is not dutiable, (section 2508, R. S.) 2217.

Handle-bolts of wood, 1540. (See act Feb. 8, 1875, sec. 8.)

Measurement of, imported at ports on Canadian frontiers, 1636, 1691.

Measurements of: If $\frac{1}{2}$ inch and less than $\frac{5}{8}$ inch, as $\frac{1}{2}$ inch; if $\frac{5}{8}$ inch and less than $\frac{4}{5}$ inch, as $\frac{5}{8}$ inch; if $\frac{4}{5}$ inch and less than $\frac{7}{8}$ inch, as $\frac{4}{5}$ inch; if $\frac{7}{8}$ inch and less than $1\frac{1}{2}$ inches, as 1 inch; if $1\frac{1}{2}$ inches and less than $1\frac{7}{8}$ inches, as $1\frac{1}{2}$ inches; if $1\frac{7}{8}$ inches or over, in the same manner, by $\frac{1}{2}$ -inch variations, 5379.

Pine slaths, being pieces of pine lumber twenty-seven inches in length, three and three-eighths inches in width, and five-eighths of an inch in thickness, dutiable as "pickets and palings," at 20 per cent. ad valorem, (219, T. I.,) 2045.

Planed, dutiable at \$2 per thousand feet, board measure, besides 50 cents per thousand feet of surface feet planed, 3959.

Refuse spruce, unfitted for the uses to which lumber is usually applied, and intended for use in the manufacture of paper-pulp, is free of duty, under the provision for "poplar or other woods for the manufacture of paper," 3769.

sawn into ordinary shapes only, classified as sawed lumber, at \$2 per thousand feet, (215, T. I.) Lumber sawn into shapes for use especially as wagon-tongues, &c., dutiable at 20 per cent. ad valorem, 4871.

Small cedar trees, with the branches lopped off, from sixteen to eighteen feet in length, and from four to six inches thick at the butt, tapering to the end, are not embraced in the term "timber" as used in the free list, but are dutiable at 20 per cent. ad valorem, as "wood, unmanufactured, n. o. p. f." (228, T. I.,) 3204, 1582.

The Department holds that the provision for "sawed boards, plank, deals, and other lumber of hemlock, whitewood, sycamore, and bass-wood," is limited to the lower grades of lumber sawed from those woods, and that pine lumber is necessarily included in the other varieties charged with the higher rate of duty, 2102.

Where lumber was dutiable at a certain rate per thousand feet, board measure, it was held that if such lumber was in any instance less than one inch thick it should be considered as one inch thick, for the purpose of assessing duty, 1311. "White poplar," or so-called "balm-wood," classified as "whitewood," at \$1 per thousand feet, (214, T. I.,) 4908.

with plain or dressed edges. The additional duty provided for in 215, T. I., is to be collected only when the *sides* are planed, and not when the *edges* merely, are planed or finished, 4709.

"LYNDON" HOES. (See Hoes.)

MACHINE-KNIVES imported for use in the manufacture of beet sugar are entitled to entry free of duty, under section 2510, R. S., 4561.

MACE, oil of, free of duty, 2506.

MACHINERY adapted exclusively for the manufacture of goods from the fibre of the ramie, jute, or flax, free of duty from July 1, 1875, to July 1, 1877, (act of February 8, 1875,) 3159, 2371, 2499.

which is used for balling flax thread in a peculiar manner, so that it can be used upon sewing-machines without rewinding, is not free of duty, 3193.

A machine for making tin cans cannot be imported for exhibition free of duty under the act of June 6, 1878, 3631.

Beet-sugar. Filter-linen intended to be used with beet-sugar machinery cannot be admitted to free entry as such machinery, 2405.

Carding, composed principally of iron, but with about 2 per cent. of wood contained therein, *held*, dutiable as a manufacture of iron, n. o. p. f., 1136.

Charges for cording and sealing, examined at mill, to be borne by importer, 5110.
Charges for packing. Where the invoice contained an item of $7\frac{1}{2}$ per cent. for packing and transportation charges, and the appraiser added $2\frac{1}{2}$ per cent. to make the usual charges, and an additional $2\frac{1}{2}$ per cent. penalty, *held*, that the appraiser's action was correct, 5399.

chiefly of iron and wood, though having small portions of steel, does not necessarily take the classification as manufactures of steel, but retains that of manufactures of iron or wood, according to the leading material; separable values or parts of steel, however, pay duty as manufactures of steel, 1893.

for the manufacture of jute. The Department construes the 7th section of the act of February 8, 1875, as admitting to free entry such machinery as is admitted into the United States on and after July 1, 1875, for the two years next ensuing; machinery imported prior to July 1, and remaining in bond, would not be exempted from duty, 2254.

having copper as component material of chief value, dutiable as a manufacture of which copper shall be a component of chief value, (136, T. I.,) 2886, 746.

Importation of, for repairs. To allow machinery imported for repairs to enter free of duty, there must be an entry and an accurate appraisal of the merchandise at the port of first arrival in the United States; a bond must be given by the importer for its return from the place of repair to the port where it was entered and appraised, within a period not exceeding six months from the date of importation; whereupon a withdrawal entry for exportation will be made and export bond given in the usual manner, said bond to be cancelled on the return of the certificate of landing abroad, 2780.

imported for the purpose of being altered and exported. The proposed alterations may be considered in the light of "repairs," under section 2511, R. S., and free entry may be allowed upon the parties giving bond for the exportation of the machinery within six months from the date of importation, 3505.

for repairs. A clock is "machinery" within the meaning of section 2511, R. S., 2440; so is a telegraph instrument, 662. Organs of a foreign make are not, 2432, 1951; soda-water tanks are not, 2917; nor are any kinds of musical instruments; sewing-machines are, 1951.

of American manufacture returned from abroad for repairs is entitled to free entry, 2440.

of vessels landed for repairs is not dutiable, 2255.

is dutiable according to the materials of which it is manufactured; so that if it be composed entirely of iron, wood, and brass, without any steel whatever, it pays 35 per cent. ad valorem; but if it is an entirety, and possesses steel as a component part, no matter how small the proportion, it is dutiable at 45 per cent. ad valorem, as a manufacture in part of steel, 2692, 2361, 2985. (See 1893.)

of American vessels wrecked in foreign waters is dutiable when imported into the United States, 2282.

of domestic manufacture, exported *before being used*, and set up and used abroad, is not admissible to free entry on its being returned to the United States, as it is not considered in the same condition as when exported, 269, 483; but if such machinery has been used before exportation, its use abroad does not necessarily prevent its free entry on return. It is then a question to be settled by evidence whether its condition has been changed, 2126. (See 638, 2965.)

old, although packed in parts and pieces for convenience of transportation, cannot be classified as "scrap-iron," 3185.

Old material having been detached from the machinery and no longer forming a part of it, is subject to duty at the rates to which it would have been liable had it been imported into the country as such old material, 3761.

to be examined at mill must be corded and sealed and the packages opened in presence of inspector or examiner, 5072.

of iron and steel dutiable at the highest rate at which any of its component parts may be chargeable; but where the different parts of the machinery are composed of different materials which are readily separable in classification and assessment of duty, each will be classified according to its characteristics. Supplementary invoices showing the separate value of the component materials may be properly received to aid in determining whether a separate classification and assessment of duty may be properly made, 2361, 4270, 3448, 1008, 982, 746. (See 2300.)

of iron and steel, the iron portions being imported by one vessel and the steel parts by another, is all dutiable at 45 per cent., as a manufacture of which steel is a component part, n. o. p. f., (Schedule E,) 3085, 3106. (See 2048, 2361, 1934.)

"If a merchant import a machine in such condition as regards invoices, packages, &c., as to be an integral whole, it is no doubt to be treated as a single 'manufacture;' and whether it be such whole may, within reasonable limits, be defined by regulation. But if there be nothing in the *manner* of the importation thereof to *consolidate* manufactures of iron and manufactures of steel, the natural meaning of the law requires their separation as much as that of any other items liable to duty," 3319, 3347.

When composed partly of steel and partly of iron, brass, leather, &c., and the several parts are separately valued in the invoice and readily separable for classification, the steel portion should be assessed at 45 per cent. ad valorem, and the other portions appropriately, 3855, 3448. (See 1008.)

MACHINERY DRIPPINGS. (See Grease.)

MADDER.—The provision in the free list for "madder, ground and prepared," does not embrace madder advanced to the condition of a paint or color, 2074.

Imitation extract of, composed of alizarine, alumina, and water, dutiable at 20 per cent. ad valorem, as a manufactured article, n. o. p. f.; is not a "wood lake," 4989.

Prepared, not an extract of madder, but a pigment, or "madder lake," dutiable at 25 per cent., (447, T. I.,) 4833. (See 3130.)

MADDER-LAKE in the form of a powder dutiable by assimilation to "wood lake," at 25 per cent. ad valorem, 3130.

MADRAS CARPETING made of jute on a Jacquard machine dutiable as jute carpeting, at the rate of 8 cents per square yard, (257, T. I.,) and not as "Brussels carpet, wrought by the Jacquard machine," 4861.

MAGIC LANTERNS, with views, imported for presentation to Sunday-schools, are dutiable, 2792.

Cheap, dutiable as "toys," at 50 per cent., 2569.

MAGIC-LANTERN SLIDES, imported by educational institutions for the purpose of illustrating lectures to students, entitled to free entry, 4515.

MAGNESIA, carbonate of. An article need not be the *medicinal* carbonate of magnesia sold by druggists, to be classified as, if it is the ground magnesite or native carbonate of magnesia, 2875.

Citrate of. (See Citrate of Magnesia.)

ties, are used as a summer beverage, and not as a medicine, dutiable at 20 per cent. ad valorem, as a manufactured article, n. o. p. f., 2682, 722.

Henry's, dutiable at 50 per cent. ad valorem, as a proprietary medicine, 223, 2738.

MAGNESIA CEMENT is not the carbonate of magnesia of commerce, and is dutiable at 20 per cent. ad valorem, as "mineral * * * substances in a crude state, n. o. p. f." (414, T. I.,) 5304.

MAGNETS are entitled to free entry, without limitation as to size or otherwise, (743, T. I.,) 5293.

MAIL, importations of books made through, from Canada. Unsealed packages, may be detained by customs officers for the collection of the duties due thereon at the first United States office of receipt, 3102.

Newspapers imported through the, in unsealed packages weighing not more than two pounds and three ounces, may be delivered without detention by customs officers, provided the postal authorities at the United States exchange offices where such packages are received from abroad declare that the papers consist of newspapers, 3614, 3739; *contra*, 3700.

Regulations relative to importations by, 3956, 4027, 4198, 3516, 3554, 3700, 3263, 3427, 2812, 3001, 2321, 2375, 2555, 1723.

MAIL-BAGS sealed by a foreign postmaster may be delivered unopened to the proper postmaster, to be forwarded or disposed of by him as provided for in section 52 of the Regulations of the Post-Office Department, care being taken that all articles unlawfully imported therein shall be detained by the proper customs officer until special instructions shall be received from the Department in each case, 2663.

MAIL, IMPORTATIONS THROUGH. (See Photographs, Importations of.)
Collectors are not authorized to release property detained for illegal importation.
Application must be made to the Department in each case, 2648.

Parties claiming articles valued at less than \$50, seized for importation by mail, may apply to the Department for relief, under Title LXVIII, R. S., 3246.

MAIL-MATTER, FOREIGN, postage on, to be paid in unofficial stamp, which will be issued to chief clerk of the Treasury Department for the purpose, 3899.

MAILS, (see Importations,) 5288.

Books in stiff covers, or usually so bound, imported by post, dutiable at 25 per cent. Printed matter embraces magazines, periodicals, &c., in pamphlet form, newspapers, and other similar matter, photographs, and music, the expression "printed matter" being defined by the statutes as including the reproduction on paper by any process, except that of handwriting, of any words, letters, characters, figures, or images, or of any combination thereof, not having the character of actual and personal correspondence, (290, T. I.,) 4837.

MAINE.—Boundaries of customs districts changed, 4784.

MAJOLICA plates of the renaissance are not entitled to free entry as "antiquities." Dutiable at 40 per cent. ad valorem, as "other stone or crockery ware," (15, T. I.,) 3110. (See 3934, 3580.)

MALAGA GRAPES packed with sawdust in kegs or other packages are not "perishable articles" within the meaning of section 2990, R. S., and may be entered for immediate transportation, 3804.

MALT is bought and sold in Canada on the basis of thirty-six pounds to the bushel, and that weight should be taken in determining the dutiable value and quantity, 4977.

MALT EXTRACT, Hoff's. Dutiable as a "proprietary medicine," at 50 per cent. ad valorem, (479, T. I.,) 2867, 4834.

or Dantzig spruce beer, dutiable at 20 cents per gallon, as "beer," (65, T. I.,) 5372. (See 2338.)

should be classified as "beer," 2338.

MALT LIQUORS, duty will be assessed on, on the basis of the wine-gallon, containing two hundred and thirty-one cubic inches, 4068.

The allowance in lieu of breakage of 5 per cent., provided for by the act of February 8, 1875, on certain wines, liquors, &c., is construed to be applicable to malt liquors, 2308, 4289.

MANAGING OWNER.—It is proper that an enrolment should issue on application to the managing owner, and questions of title will be left to be settled in the courts, 1456.

MANGANESE, crude oxide of, so called, not being either of the oxides of manganese known to commerce, which are comprised in the meaning of that term as used in the "free list," is dutiable at 20 cent. ad valorem, as a mineral substance in a crude state, n. o. p. f., (414, T. I.,) 3410.

iron, dutiable as "iron in pigs," at \$7 per ton, 1991.

MANGANESE ORE free of duty. Ore containing 48.50 per cent. of metallic manganese, although that percentage is lower than the standard of manganese ore, will be considered as, 4095. (See 4114.)

to be properly subject to classification as manganese ore, the article must contain 50 per cent. or over of manganese, in proportion to the entire quantity, and not over 10 per cent. of iron, 4114.

MANGANIFEROUS IRON ORE dutiable as "mineral substances in a crude state," 3931.

MANIFEST not required of cargo of vessels under five tons in burden, 4808.

MANIFESTS, amendment of. A manifest of a vessel sworn to by the master before clearance cannot be amended during his absence, 781.

Any form of manifest will be considered as substantially complying with the law, in which the articles making up the vessel's lading, inclusive of sea-stores, are accurately set forth, 550.

are required on all coasting vessels, 906.

A separate manifest must accompany each car-load of bonded merchandise entered for transportation and exportation to Canada, 998.

Blank, to be kept on sale by collectors and surveyors of customs on the northern frontiers, 1117.

carried by the conductors of cars coming into the United States under consular seal, are not required to be delivered or *received* at the first customs office in the United States, but only *exhibited* to the chief customs officer, "who shall cause the car to be examined, and, if the seals are intact, shall certify upon the copy of the manifest." The place where the manifest is required to be delivered and *received*, and where the fee of twenty-five cents "for receiving manifest" accrues, is "the

port of destination." A fee of *twenty cents*, however, is chargeable at the "port of first arrival in the United States," under paragraph 9 in section 2654, R. S., imposing such fee "for debenture or other official certificate, n. o. p. f.," 3098.

Fees for receiving certified, of a sealed car laden with merchandise from foreign contiguous territory to be taken at the port of destination per manifest. Such fees inure to the benefit of surveyor of customs, 3884.

Ferry-boats not required to have, (section 2792, R. S.,) 1147, 1087.

Foreign vessels arriving from abroad in ballast are required to have, 549.

Indorsement of boarding officers must be made on the manifests themselves, and not upon the separate pieces of paper attached thereto, 3757.

Masters of vessels clearing for two ports with a portion of their cargoes destined for each of the two ports, may divide their manifests into two parts, 2874.

No fees to be charged for certifying the, of cars sealed by a customs officer passing from one place in the United States to another, through foreign contiguous territory, (section 3007, R. S.,) 1147.

not required to be filed by drivers of vehicles from Canada, unless such vehicles contain merchandise subject to duty, 4650.

of coasting vessels. The regulations of the Treasury Department require vessels trading between two or more ports in their home districts to be provided with manifests, but no penalty attaches in such case for not having them, 2948. (See 256, 906.)

Regulations relative to seizure of goods for omission from, 2669, 2715.

Shippers, manifests may be accepted which are signed in the names of the shippers, although the subscription may be made and the oath taken by some one else, provided that person is known to be an agent and to be acquainted with the facts, 1797.

should be required of small boats carrying on trade on northern, northeastern, and northwestern frontiers with foreign country, if such boats come within the meaning of the term *vessel* as given in section 3, R. S., 4400.

The master of a vessel, in order to clear for a foreign port, cannot subscribe and make oath to the manifest which the law (section 4200, R. S.) requires to be subscribed and sworn to by the owners, shippers, or consignors of the cargo on board, 3261.

The penalty for not having, prescribed by section 4360, R. S., is not incurred until the vessel arrives in the district for which she is destined, 3090.

The triplicate, of cars passing through Canada, will be filed at the custom-house at the port of arrival after transit, 2096.

of each car used in the transportation of goods in bond must be furnished to conductors of trains, and must accompany the cars to their destination, 4181.

of goods transported in bond must be made out in triplicate; the third copy should be sent to the chief customs officers at the port of destination, 3779.

of immediate-transportation goods. Collectors must verify the triplicate manifests. Where merchandise comprised in one entry is sufficient to occupy more than one car, and to require two or more manifests, the triplicates must be attached together, and be covered with one certificate of verification, which must specify in detail the number of cars used, 3882.

of merchandise imported on the northern, northeastern, and northwestern frontiers to be filed only when the merchandise is subject to duty, 4764.

of vehicles containing dutiable merchandise from adjacent foreign territory required from the drivers. One manifest may cover importation in two or more vehicles which arrive at a port at the same time in charge of one person, if the document specifies separately in detail the goods in each vehicle, 4929.

Where merchandise entered for immediate transportation and exportation in bond to Canada, is transshipped *en route* and forwarded in separate lots at different times, so that the original manifest does not correspond with the shipments so made, new manifests must be prepared to cover the goods forwarded, 5234.

MANIFESTS OF VESSELS, requirements of, set forth at length, 4905.

entering or clearing on the northern frontier, 1004.

departing for foreign port *via* a domestic port should not be attached to the consular certificate to the clearance, in order that the manifest may be taken by the collector at the domestic port without also taking the clearance. Where they are so attached, collectors may be instructed to receive sworn copies of the manifest in place of the original, 3652.

MANIKINS manufactured of *papier-maché* are not free of duty, as "skeletons and other preparations of anatomy," but are dutiable as manufactures of *papier-maché*, at 35 per cent. ad valorem, 3831, 1767.

MANILA INDIGO imported from Aspinwall is subject to the discriminating duty of 10 per cent. imposed by section 2501, R. S., 4057.

MANITOBA, entry of imported merchandise for, at Portland, Me. (See Immediate Transportation.)

MANUFACTURES from Hawaii, in order to be entitled to free entry under the treaty with that country, must consist of the growth or production of the Hawaiian Islands, 4202.

of cotton and jute. (See Cotton and Jute.)

of paper. (See Printed Matter, 4767.)

of silk, cotton, and ramie, in the following proportions: silk, 54 per cent.; cotton, 14 per cent., and ramie, 32 per cent., dutiable at 60 per cent. ad valorem, 4218. of silk and metal. Braids of silk and metal in the proportion of 80 to 270 and of 105 to 255 in value, respectively, dutiable at 35 per cent. ad valorem, as, 4227.

MANUFACTURES, DOMESTIC, exported and returned, free of duty. Proper proof must be given that no drawback on the raw material was allowed when the exportation was made, 4153.

from foreign material, exported with drawback, dutiable if returned to the United States, 1037.

MANUFACTURES, FOREIGN, exported and reimported, are dutiable as when originally imported, 3110, 2081, 2631, 2815, 2104; unless stolen and carried abroad, in which case they are admissible to free entry when returned to their owner. (October 26, 1880, *unpublished*.)

MANURE.—Kalidunger, or dung-salt, if it contains less than 30 per cent. of potash, cannot profitably be used for any other purpose than manure, and may be entered free of duty, as a substance expressly used for manure, 715, 561.

MANURE-SALTS.—Where the appraising officer cannot ascertain whether manure-salts contain more or less than 30 per cent. of free potash, (in which latter case they would be entitled to free entry under 715,) the burden of proof is on the importer to show that it has less, by reports of chemical experts obtained at importer's expense, 4210.

MANUSCRIPT, a, parchment scroll, containing the book of Esther in Hebrew characters, with fancy borders of female figures, &c., which characters and figures, in the opinion of the appraiser, were lithographic productions, enclosed in an ivory case, dutiable at 35 per cent. ad valorem, as a manufacture of ivory, wood, and parchment, 3515.

MANUSCRIPTS, old parchment, being old deeds, mortgages, &c., imported for use in the manufacture of gold-beaters' skins, &c., held dutiable as "non-enumerated unmanufactured articles," 1654.

MARBLE, appraisements of, at Baltimore, Md., to be made by local appraiser, 3892.

imported, measurement of, 5279.

in blocks, measurement of. Article 362 of the Regulations of 1870 provides for making an allowance in measuring marble in blocks for rough outsides. The maximum allowance permitted by said article should not be made in cases where, with regard to the actual condition of the surfaces of the measured blocks, a less allowance can properly be made, 3586.

In measuring, 1,000 cubic palms will be estimated as equal to 555 $\frac{1}{2}$ cubic feet, 4495.

MARBLES, colored glass, dutiable at 50 per cent. ad valorem, as "toys," 3821.

MARINE DISASTERS, statistics of, to be furnished to the Superintendent of the Life-Saving Service by customs officers, 3645.

MARINE DOCUMENTS. (See generally, 1563, 4571, 2114, 2224, 2215, 2288, 2398, 2412, 1894, 1548; also, Registry; Enrolment; Manifests; License Certificates; Inspection; Admeasurement; Bills of Sale.)

A bill of sale of one-fourth of a vessel signed by two or three of the executors of the will of the late owner, and acknowledged by one executor only, should be recorded if such bill would be regarded in the courts as a legal transfer of that portion of the vessel, 1852.

An American register cannot issue to a foreign vessel sold for repairs made and supplies furnished; nor do such repairs and a sale therefor, under a decree of a court, entitle such a vessel to receive American papers, 2208.

An American vessel sold to foreigners, and afterwards libelled for forfeiture, cannot be redocumented while proceedings are pending, 1873.

As an enrolment or other custom-house document issued under the registry laws of the United States is only *prima facie* evidence of title, which may be judicially questioned, it is not indispensable to the issue of such document, on a change of ownership, that a perfect title in the vessel to be registered or enrolled should be established; the showing of a good *prima facie* title is sufficient, 1546. A vessel sold by a United States marshal is entitled to new papers upon production to the collector, of evidence that the party applying for them is entitled to them, accompanied by a bill of sale, which should recite at length her former document, 916.

cannot be issued to a vessel when she is absent from the district in which application for papers is made, and permanent papers cannot be issued to a vessel when she is absent from the home port, 1368.

cannot be issued to Canadian bottoms rebuilt in the United States, but such bottoms, if rebuilt as barges, can be exclusively employed on the rivers and lakes of the United States without enrolment or license, 4214.

cannot be issued to foreign-built vessels, 3657.

Changes in the documenting of a vessel will not be made against the remonstrance of a single owner, without satisfactory evidence that the owners of a majority of the shares consent thereto, 2221.

Directions as to issue of permanent documents to vessels absent from home port, 1819. (See 1563.)

Failure to make renewal of. For failure to *surrender* an ordinary license when expired, the penalty is, on certain contingencies, \$50, (section 4325, R. S.); for sailing upon an expired license, the penalty is a penal tonnage tax of \$1.30 per ton at every port where the vessel enters, 2855, 2399; but no penalty attaches to a vessel for failure to *renew* an expired license, 987.

Issuance of, to American vessels owned in part by aliens. (See Vessels.)

Issuance of, to vessels at ports other than home ports must be in accordance with section 4328, R. S., 4493. (See 1819.)

Issuance of papers to a vessel when absent from home port. The word "necessary," in the act to which the act of April, 1874, is an amendment, is construed to embrace the case of a registered vessel the owners of which desire to surrender her register and employ her in the coasting trade, 1917.

Issuance of, on bills of sale of vessels, (see Vessels,) 4606.

It is illegal for a collector of customs to accept the surrender of an enrolment and license of a vessel a month before their expiration, and in lieu thereof issue a temporary enrolment and license, even though the surrendered documents would have expired before the completion of the voyage of the vessel, 2305.

It is proper that an enrolment should issue on application, to the managing owner, and questions of title will be left to be settled in the courts, 1456.

may be issued to vessels built in United States, sold to foreigners, and repurchased by citizens of the United States, under section 4136, R. S., 5132.

must express both the gross and net tonnage, under the act of August 3, 1882, 5429.

Mortgages or bills of sale of vessels must recite the names of the vessels thereby conveyed, in order to be entitled to record, 1902.

need not be issued anew when a corporation owning vessels changes its name, 5348.

Notice of the issue of temporary documents must be sent to home ports of vessels, 3422.

of vessels belonging to a company must be in the name of the president or secretary only, (see Vessels,) 5010.

On surrender of old and issuing of new papers to a vessel, customs officers will indorse upon the new papers the amount of hospital dues paid at the time of the surrender, the period for which paid, and the number of officers and crew paid for, 5118.

On presentation of bill of sale of $\frac{1}{4}$ of a vessel, old documents must be surrendered if bill of sale appears to be valid, and new documents issued, 5150.

Payment of hospital dues is a condition precedent to the documenting of vessels of the United States, (section 4587, R. S.,) 2223.

regulations relative to, 4080, 4241, 4294.

regulations relative to indorsement of, 3022, 3741, 3757, 4321.

Renewal of. When a vessel is sold or transferred in a district other than that to which she is to belong by virtue of such sale or transfer, it is in the option of

the master or owner to take out new papers or to take out a temporary register, 3975.

Rules for issuance of, to barges, canal-boats, and similar vessels, 4405.

Sale of vessels found derelict to satisfy foreign salvors. Where a United States vessel is found derelict at sea, and is taken into a foreign port, condemned and sold under the decree of an admiralty court for the benefit of salvors, and the vessel is sold either to the American owners or other American citizens, with no part ownership in citizens of other nations intervening, an American register may be issued to her on the presentation of a *proper bill of sale*, which must recite the last register or enrolment, 3373, 2687; so of United States vessels found derelict in American waters and condemned and sold in a United States court, 2687.

Steam flat-boats used upon navigable waters, whereon commerce with other States or foreign ports may be carried on, to transport cotton to market and return with assorted freight for different points, are engaged in the coasting trade, and must be documented, 3151.

Temporary. There are two ways in which a vessel may be documented without proceeding to her home port. A temporary register may be issued to her from the port at which she is, which will remain in force until she goes to her home port; or, marine papers may be obtained from the home port of the vessel by making application to the collector, under the acts of April 7, 1874, and February 28, 1865, in accordance with the Department's circular of May 1, 1874. If the latter course is adopted, it will be necessary to admeasure the vessel and transmit the admeasurement certificate to the surveyor of the home port, 3291.

The enumeration in section 4311, R. S., of what shall be deemed vessels of the United States, does not operate to render void enrolments issued to vessels not enumerated in said section prior to the passage of such section, 2327.

The purchaser of a vessel sold under a decree of a United States court, and in possession of such vessel by virtue of a bill of sale from the marshal, upon a compliance with the provisions of law and the regulations, is entitled to marine documents in his favor, 1571. (See 2687.)

Vessels arriving with cargo from a foreign port cannot proceed to another domestic port with it, under enrolment and license, after the surrender of register, till the cargo shall have been unladen, and the duties thereupon shall have been paid, or secured, in the district of first arrival, 3267.

Vessels cannot be compelled to take out marine documents, 4522.

Vessels not plying upon the waters of the United States are not subject to documentation, 2284, 2478, 1613, 3150, 3332. (See *The Daniel Ball*, 10 Wallace, 557.)

Where marine documents have become defaced by length of time, proceedings should be taken similar to those prescribed in cases where papers are lost, &c., (art. 82, Regs. 1874,) 3433.

Where a certificate of registry has become defaced or illegible, and no legal cause exists for its surrender, application may be made by the master to the collector of the home port of his vessel, for a certified copy of the defaced document on its surrender at that office, 1537.

Where it is necessary for the convenience of the public that enrolment, license, and registry bonds be executed at outside ports, before deputy collectors, blank bonds in loose sheets will be furnished for that purpose, and such bonds when executed must be immediately forwarded to the collector of the district, 2868.

MARINE-HOSPITAL DUES. (See Marine Documents; Vessels; Seamen's Time-Book.)

A vessel enrolled and licensed for the coasting trade which, under a permit to touch and trade, returns to a port of the United States with a cargo of fresh fish purchased at a foreign port, is not liable to tonnage tax or marine-hospital money, 1729.

Bar-pilots not subject to payment of, (see Pilots,) 5136.

become due after the expiration of a license, and should be paid upon surrender of the expired document. Collectors will refuse to issue new documents until proper returns and payments are made. Where license is not renewed and payment not made, the case should be reported to United States district attorney for prosecution, 4291.

Canal-boats exempt from payment of, (see Vessels,) 4904.

Fishing-vessels taking out temporary registers, and sailing foreign with cargoes of fish of their own catch, are liable for, on entry, 4489.

It matters not whether seamen receive pay, work for passage, or work for nothing, hospital dues must be paid for every man engaged or employed on board, 2175. must be collected for at least one seaman for the entire period of license, 2421. not to be collected from fishing-vessels, 5032, 4530.

Payment of hospital dues is a condition precedent to the entry or documenting of vessels of the United States, (section 4587, R. S.,) 2223.

Pilots and pilot apprentices who are actually employed in the care, preservation, or navigation of the vessels on which they are engaged, are liable for the payment of marine-hospital dues, 4388; *contra*, 5136. (See 2309.)

Raftsmen employed on tow-boats liable to pay such dues for the time they are so employed, 4657.

Regulations relative to returns of, 2251.

Servants attached to registered or enrolled and licensed vessels of the United States are considered as seameu, and tax should be collected from them accordingly. Female servants and cooks who have paid tax are entitled to hospital relief, 1075.

should be collected from every vessel which is documented for the foreign or coasting trade, notwithstanding she may be entitled by law to exemption from taking out marine documents, 4492.

Steam canal-boats navigating canals within the United States exempt from hospital dues, 4996.

to be collected from masters of vessels belonging to municipal governments, 4761. Where uncertainty exists as regards the amount of dues accrued, new documents may be issued to a vessel, notifying the owners that if the exact amount can be ascertained it will be demanded on pain of revocation of the license, 5180.

Who are *seamen* within the intent of the law imposing hospital tax, 2167, 2309.

MARINE-HOSPITAL SERVICE. (See, generally, 1526.)

Accounts. Paragraphs 360 and 361 of the regulations of the service revoked, relating to separate monthly accounts of miscellaneous receipts, 4666.

Arrangements for care of seamen, 4601, 4903, 5275.

All examinations of the, are made for the general service, and appointees are liable to be assigned to such a place as the Supervising Surgeon-General may direct, 2178.

Care and treatment by the, of certain classes of sick and disabled seamen not subject to hospital tax, 2310.

Directions as to making returns to, 2437, 2758.

Directions relative to the issuing of relief certificates and permits to sick and disabled seamen, 2832, 3426.

Information for use in making weekly abstracts of consular sanitary reports requested to be furnished to the Surgeon-General of the, by State and municipal health authorities, 3565.

Information relative to the public health no longer required to be given to the Surgeon-General, 4040.

Instructions governing the mode of rendering medical and surgical reports, 2161.

Instructions relative to insane seamen, 2199.

Medical officers in charge of marine-hospital buildings are custodians of such buildings, give bond for the faithful performance of their duties as such, and are responsible for the care and preservation of buildings, furniture, and stores, 3469.

Medical officers will physically examine any foreign seamen sent to them by the authorized agents of foreign steamship lines, and a fee of 50 cents for each such examination will be charged, to be deposited with collectors of customs, and credited to Marine-Hospital Service, 5414.

Instructions for using the metric system of weights and measures adopted by, 3555.

Officers will exercise vigilant scrutiny in preventing patients from being received on fraudulent papers, 2719.

Paragraph 313 of the regulations of the service, relative to rendering hospital-dues reports, modified in the case of vessels on western rivers, 5167.

Patients are not to be treated at home, except by special authority of the Supervising Surgeon-General, 2198.

Rate of charge for care of foreign seamen, 2166.

Regulations for the physical examination of seamen by medical officers of the, 4046.

Regulations relative to transportation of sick and disabled seamen to hospital, 3526.

Regulations relative to treatment of out-patients, 3520.

Regulations relative to examination and admission of surgeons into the, 4341.

Seamen who have paid hospital tax for at least three months just previous to the suspension of navigation are entitled to relief during the continuance of said suspension, *provided* that they are unable to obtain medical treatment for themselves, 1030.

The Department cannot reimburse a seaman for board and nursing at his own home, nor can it undertake the medical care of a seaman at his home when said home is remote from a port or physician, 1498, 2285.

MARINE INSURANCE. (See Dutiable Value.)

MARKET VALUE. (See Dutiable Value.)

Commissions are not to be added to the market value of wool at the last port or place of shipment to determine the duty to which it is liable, 3449.

It is not sufficient that an importer invoice his importations at what they cost him, but he must, at the time of entry, and not afterward, make such addition to the invoice price as will raise the value of the merchandise to its market value at the place of exportation, or incur the additional duties prescribed by law 2237.

of wool. The actual market value of wool at the last port of shipment to the United States is to be ascertained, and charges for transportation, &c., prior to its arrival at such port, are not to be added to the invoice value, 4121, 3449, 3470. of goods sold on consignment. Where a manufacturer ships all his goods to the United States on consignment for sale, and the market value cannot be ascertained in the usual manner, it should be fixed by reference to the market value of the component materials of the goods at the time and place of manufacture, with the expense of manufacture and a fair manufacturer's profit, 4222, 3241; but where the shipment is made subsequent to the time of manufacture, and the market value of the component materials of the goods at the time and place of manufacture differs from the market value of such materials at the place of manufacture and time of export, the value of such materials at the place of export must be taken in ascertaining the proper market value, 3241.

MARKING.—Goods entered in bond, on which damage allowance is made, must have the word "damaged" plainly stencilled thereon, &c., 1092, 2213, 3456; *contra*, 2458, 2565.

of goods delivered for transportation. Cases containing "case-goods," so called, such as dress, silk, and similar goods, shall, before delivery for transportation, be legibly marked or tagged in such manner as to represent the port where, the month or year when, the name of the vessel in which, and the place whence imported, and the port of destination of such merchandise, 3006, 3220.

of packages of imported liquors and wines. Regulations relative to the, 3039, 2461.

MASTER CARPENTER'S CERTIFICATE, form of, 3275.

New vessels not documented, built in one collection district, may be removed to another district, in ballast, on the master carpenter's certificate, before the issue thereto of regular marine papers, 1170.

Where application for a license is made for a vessel, and the master carpenter's certificate to show who built her cannot be obtained, the first owner should make a sworn statement of all the facts concerning such vessel, and his inability to procure the master carpenter's certificate; failing in this, such a statement must be made by the owner applying for license, 4296.

MASTERS of steam-vessels must be citizens of the United States in order to obtain a license, 4406.

of small steam-vessels of under fifty tons burden allowed to carry passengers on day-light routes only, are required to employ licensed pilots and engineers, but are not themselves required to have a license, 4131, 4172.

MASTERS OF VESSELS, changes of. Where the first officer takes charge of a vessel in the temporary absence of the master, such a change is not required to be reported and indorsed upon the license under section 4335, R. S., 5299. (See Fees, 4321.)

Removal of. A majority of the owners may remove, unless the master can show some valid agreement to the contrary, 5150.

Penalties for not reporting changes of, (see Penalties,) 5306.

The act of April 9, 1872, defining the rights of part owners of vessels in certain cases does not affect the legal rights of masters of vessels *in possession* as part owners at or prior to the passage of said act. Such masters being in possession as part owners could not be legally dispossessed except by a decree of court, 1369.

MATCH BLOCKS AND PICKETS, (see Wood,) 5307.

MATCH-BOXES made of India-rubber, fastened together with brass pins or nails, classified as a manufacture of rubber, dutiable at 25 per cent. ad valorem, (389, T. I.) The pins and nails were not of sufficient importance to be taken into consideration, 4829.

MATCH-SPLINTS dutiable as "manufactures of wood, n. o. p. f." at 35 per cent. ad valorem, (227, T. I.,) 2708.

MATCHES exported from Canada, stamped with United States internal-revenue stamp before importation into the United States, are dutiable at their value in Canada, exclusive of the cost of the stamp, 4434.

imported into the United States are liable to internal-revenue tax as well as to the import duty, 2928.

Wax, contained in small tin boxes, dutiable at 35 per cent. ad valorem, as "manufactures of cotton, wax, and paper," 2289, 595.

MATÉ, Brazilian. (See Tea.)

MATES OF VESSELS are officers within the meaning of section 1428, R. S., which requires the officers of all vessels of the United States to be citizens of the United States, 3545.

MATS, Dunnage, dutiable as "manufactured articles, n. o. p. f." at 20 per cent. ad valorem, 1792.

India-rubber, made of old India-rubber boots and shoes, the linings of the boots forming a part of the substance of the mats, dutiable as "articles manufactured wholly of India-rubber," 4252; *contra*, 656.

Palm-leaf, dutiable as "baskets and *all other articles* composed of grass, * * * palm-leaf, * * * n. o. p. f." 676.

Table, of leather and worsted, having leather taps and worsted linings, dutiable at 50 cents per pound and 35 per cent. ad valorem, as "manufactures of every description composed wholly or *in part* of worsted," 4059.

Tea, imported for the covering or repair of the coverings of tea-chests, dutiable at 35 per cent. ad valorem, as "other articles composed of grass, osier, palm-leaf," &c., 3635.

MATTING, COCOA, 1050.

MATTRESSES made of cotton ticking, and filled with moss and hay, dutiable at the highest rate to which any of their component parts are subject, (4, T. I.,) 4797.

MEASUREMENT of grain and lumber imported at ports on Canadian frontier, 1636.

of imported marble, 5279.

of lumber, (see Lumber,) 5379, 5402.

of marble in blocks. (See Marble.)

of shingles. In ascertaining the quantity of shingles for duty, no allowance should be made on account of their length or thickness being less than the ordinary measurement, 3699.

The collection of fees for measurement of goods, of which any account of quantity is given when imported, is not admissible. Fees can only be charged where measurement is not declared in an invoice, or is manifestly incorrect, 2002.

MEAT, portions of animals for glue-stock dutiable at 10 per cent. ad valorem, as a raw and unmanufactured article, n. o. p. f., (section 2516, R. S.,) 2623.

MEAT, EXTRACT, LIEBIG'S, not being the prepared meat of commerce which is specified in the tariff, but a preparation from meat, dutiable as a non-enumerated manufactured article, 1059.

MEATS put up and preserved in thin slices in tin cans dutiable at 35 per cent. ad valorem, as "prepared * * * meats * * * sealed or unsealed, in cans, or otherwise," (171, T. I.,) 3356.

Raw, dressed or undressed, dutiable at 10 per cent. ad valorem, as "unmanufactured articles, u. o. p. f." (section 2516, R. S.,) 2325, 1022; *contra*, 1926, 2060.

MECHANIC'S LIEN.—A lien given by the law of a State against vessels must be enforced under the provisions of the law itself, and no customs officer will be made the instrument for preserving or enforcing such lien. Collectors will not record such lien, unless the law directs that it shall be recorded at the custom-house, 3527.

MEDICAL RELIEF CERTIFICATES, directions as to the issuing of, 3426, 2719.

MEDALLIONS, small, of glass and metal, used as Roman Catholic tokens, dutiable as manufactures of which glass shall be a component part, at 40 per cent. ad valorem, (34, T. I.,) 2849.

Steel ornaments to be worn on the watch-chain. (See Steel.)

MEDALS, certain Roman Catholic tokens exempted from duty as, 1390.

MEDICATED WINE used as bitters or tonic, containing 56 per cent. of absolute alcohol, is dutiable at \$2 per proof-gallon, (61, T. I.,) 5357.

MEDICINAL CIGARETTES dutiable as a proprietary medicine, at 50 per cent. ad valorem, (479, T. I.,) 3080.

MEDICINAL PREPARATIONS. (See Chian Turpentine; Cotton Cloth; Menthol.)

Surgical appliances—cat-gut ligatures; rubber inhalers; earbolized, medicated, and styptic cottons, dutiable under provisions for "medicinal preparations;" carbolized ligature silk, under provision for sewing-silk, 4987.

which are prepared according to some *private formula or secret art*, are dutiable as "proprietary medicines," at 50 per cent. ad valorem, 4188.

MEDIEVAL AGES. (See Antiquities.)

MEERSCHAUM, unmanufactured. The mere cutting away of the outside portion of pieces of meerschaum, not in the shape of pipes, and polishing, does not make them a partially manufactured article, dutiable at 20 per cent. They are *free*, as "meerschaum, crude or raw," 3850; *contra*, 2995.

MEMORANDUM-BOOKS having fine leather covers, with an elastic band for fastening, and an inside pocket with place for a pencil, dutiable as "manufactures of leather, n. o. p. f." 1529.

MENHADEN FISHERY, vessels engaged in, may take out general fishing licenses, 5319, (4520 revoked.)

MENOMONEE, WIS., instructions as to entry and clearance of vessels at, 5435.

MENTHOL, in a crystallized form, and known as "Japanese peppermint camphor," is not an essential oil; but is a "medicinal preparation" prescribed for neuralgia, and dutiable at 40 per cent. ad valorem, (412, T. I.,) 4963.

MERCHANT APPRAISER is entitled to a compensation of \$5 per day while actually employed in the reappraisement of goods belonging to any one importer, irrespective of the number of invoicees of such importer which he has at the same time under consideration, 4242.

In cases of reappraisement under section 2929, R. S., the local appraiser may, under article 1086, Customs Regulations, submit to the collector the names of suitable merchants known to be well qualified, to aid the collector in making a judicious selection; but the collector need not confine himself to the list made by the appraiser, 3809.

Where three merchant appraisers are appointed under section 2929, R. S., they will be paid by the Government, 3809.

MERCHANT VESSELS, sailing rules for, 3118.

trading in the South Sea may carry guns and other arms for the proper and necessary protection of such vessels, 3104.

MERCHANTS' APPRAISEMENTS should not assume the nature of a judicial inquiry, where judgment is rendered in accordance with the proponderance of testimony on either side, but should be conducted as an investigation by experts to ascertain whether the local appraiser has reported the true and proper market value of the merchandise in question, 2655.

MERINO SHAWLS dutiable at 50 cents per pound and 40 per cent. ad valorem, as "wearing-apparel of every description * * * composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals," 2997.

MESCAL dutiable as "other spirits manufactured or distilled from grain or other materials, and n. o. p. f.," at \$2 per proof-gallon, 2448.

METAL, alloys of, not specifically enumerated, will pay duty at the highest rate imposed upon any of the component metals, (section 2499, R. S.) 8407.

and silk ribbons, metal over 25 per cent. of value, dutiable at 60 per cent. ad valorem, as "goods, wares, and merchandise of which silk is the component part of chief value," (192, T. I.,) 2672.

Braids of silk and, containing silk in the proportion of 80 to 270 and of 105 to 255, respectively, dutiable at 35 per cent. ad valorem, as "manufactures of metal," 4227.

Old, from an American vessel sold abroad after being wrecked, such metal not being imported by or returned to the person or persons owning the vessel at the time of the wreck, is dutiable, 4327.

thread, dutiable at the rate of 25 per cent. ad valorem, 3462.

METAL, DUTCH. (See Dutch Metal.)

METAL-LEAF COMPOSITION differs from Dutch metal in leaf in that it is made of a better quality of metal. They are both beaten in gold-beaters' moulds, but the composition-metal leaf is beaten in new or perfect moulds, the same as gold-leaf, while the Dutch metal in leaf is made in old or defective moulds, 2113.

"**METALLIC ARSENIC**" is not the arsenic of commerce, but a mineral substance known as "cobalt crystals," which article is dutiable at 20 per cent. ad valorem, as a mineral substance in a crude state, n. o. p. f., (414, T. I.,) 2945, 3168.

METALOPHONES, small, not embracing full octaves, dutiable at 50 per cent. ad valorem, as "toys;" large, embracing full octaves, dutiable at 30 per cent. ad valorem, as "musical instruments," 3399.

METAL SHEATHINGS and other articles taken from American vessels undergoing repairs are not importations within the meaning of the law, and therefore not subject to duty, 4135.

Old, fit only for remanufacture, dutiable at 50 per cent. ad valorem, as "metal, unmanufactured, n. o. p. f.," 4144.

withdrawn without payment of duty for the repair of a United States vessel engaged in foreign trade and sailing under a "register," must be assessed with duty when such vessel exchanges her "register" for an "enrolment and license" for the purpose of engaging in the coasting trade of the United States, 2595.

METRIC SYSTEM of weights and measures adopted by the Marine-Hospital Service, directions for using the, 3555.

Where weights and measures of the metric system, as laid down in section 3570 of the Revised Statutes, are used in invoices, the equivalents of such weights given in the same section should in all cases be taken for custom-house purposes, without regard to previously-accepted equivalents for the same, 2362.

METRONOMES dutiable as "manufactures of metal, n. o. p. f., at 35 per cent. ad valorem, 1764.

not dutiable as "musical instruments," 4453.

MEXICAN DOLLARS, circular relative to the value of, 3670.

No allowance for abrasion and depreciation of, to be made in computing the value of goods purchased with such abraded Mexican dollars, but the value established by Department circular of January 1, 1875, must be followed, irrespective of depreciation through abrasion, 3571.

MEXICAN ONYX is not a precious stone, but is dutiable, by assimilation, at the same rate as marble, 2306.

MEXICAN PEPPERS, DRIED, dutiable at 5 cents per pound, by assimilation to "red or cayenne pepper," (193, T. I.,) 3301.

MEXICO, admission of teams, &c., arriving in the United States from, governed by the regulations of November 20, 1879, (4314,) for Canada. Time during which animals and vehicles may remain in United States extended to ten days, 5238.

Foreign goods may be shipped from Mexico through the territory of the United States, provided they are conveyed from the place of entry to the place whence they are to be exported, by regular bonded common carriers, 3295.

General regulations relating to the exportation of merchandise to Mexico in transit, 5033.

Merchandise arriving from, at any of the ports on the frontier where designated routes enter the United States, may be shipped under combined entry for transportation and exportation if the same has been previously entered for warehousing; or if not, it may be entered under combined entry for warehouse, transportation, and exportation by designated routes through the territory of the United States. There must be a regular examination and appraisement of the merchandise in connection with such entry, 2511.

Merchandise may be imported in sealed cars from, under articles 240 to 246 of the Customs Regulations of 1874, 5031.

Ports of the United States from which goods may be shipped in bond to, in transit through the United States, 5102.

Route of transportation and exportation to, via Corpus Christi and Rio Grande City, reopened, 1738.

Transit of imported merchandise to. Article 15, Regulations of October 21, 1881, revoked; article 4 of said Regulations governs, 5060.

Vessels engaged in trade between Mexico and the United States are entitled to clearance without submitting proof that their crews have been shipped before a

shipping commissioner. Crew-lists must, however, be deposited with collectors in such cases, 2601, 1941.

MEZUZOTHS, manuscript, free of duty; but brazen cases containing, dutiable at 35 per cent. ad valorem, as a manufacture of brass, 3497.

MICA, ground, dutiable as a manufactured article, n. o. p. f., at 20 per cent. ad valorem, 2713.

in a crude state, cut into slabs, is not changed in its commercial character, and is free of duty as "mica and mica waste," 2676. (See 1517.)

MILEAGE, regulations relative to, 2123.

MILK imported into the United States for the purpose of being manufactured into cheese, to be afterwards exported, or for any other purpose, is liable to duty at the rate of 10 per cent. ad valorem, as an unmanufactured article, n. o. p. f., 1752.

MILLBOARD, asbestos, containing 79.30 per cent. of asbestos, with other component materials only sufficient to fit the asbestos for use, dutiable at 25 per cent., as a manufacture of asbestos, 3756.

MILLERS' INTERNATIONAL EXHIBITION, regulations for admission of articles imported for, free of duty, 4501.

MILLET-SEED classified under the provision for "garden-seeds, and all other seeds for agricultural and horticultural purposes, n. o. p. f.," at 20 per cent. ad valorem, (469, T. I.,) 4984.

not in its natural condition, but which has undergone a process of manufacture by being hulled and cleaned, dutiable as an article manufactured in whole or part, at 20 per cent. ad valorem, 2093.

MILLINERY GOODS.—Stuffed birds imported for millinery purposes, with plumage, bills, and feet, being wired and mounted, dutiable at 50 per cent. ad valorem, as "manufactured ornamented feathers," 4290.

Trimmings composed of metal or glass dutiable at 30 per cent. ad valorem, 3969.

MILLSTONES.—Buhrstones manufactured, but not actually bound up into millstones, dutiable at 20 per cent. ad valorem, the same as if bound up in millstones, (303, T. I.,) 2692, 1500.

MILL-SWEEPINGS dutiable at 20 per cent. ad valorem, 4235.

MILREIS, value of the Portuguese, Madeira, and Azores, 2401.

MINERAL GREEN dutiable at 30 per cent. ad valorem, 4323.

MINERAL-WATER, artificial, (see Soda and Seltzer Water,) 5325.

Bellthal, free of duty as natural mineral-water, 4073.

Bottles containing natural, are free of duty, 3803.

Careful examination will be made of all importations of miueral-waters which are entered as natural waters. All invoices of so-called natural water should be accompanied by certificates from the shippers abroad showing that they are in fact natural waters, and specifying the spring or springs which produce them, 2973.

Natural, which is charged with carbonic-acid gas by artificial means, to compensate for the loss of the gas naturally contained in the water, but which escapes in bottling, is free of duty, 3148.

St. Catherine concentrated water, which is obtained by boiling the natural water as obtained from St. Catherine's Well, put up in small bottles, and not used as a beverage, but as a medicine or specific for the cure of certain diseases, &c.,

dutiable as a medicinal preparation, n. o. p. f., at 40 per cent. ad valorem, (412, T. I.,) 3170.

Slight variation in the size of bottles containing, cannot be avoided, and where the excess of such water in bottles is so little more than a quart, as to clearly exclude the idea of intent to import more in each bottle, no notice should be taken of such excess, 346. (See *Bensusan vs. Murphy*, 10 Blatch., 530.)

The certificate required to be produced on the importation of, to be made after May 15, 1879, by the owner or manager of the spring, and not by the shipper, as heretofore, 3863.

MINERAL-WAX CANDLES, dutiable at 8 cents per pound, the provision for wax candles embracing candles made of any variety of wax, (307, T. I.,) 3405.

MINOR cannot be master of vessel, 5087.

MINORS, licenses as engineers of steam-vessels will not be issued to, 3814.

MIRBANE, oil of, imported prior to the act of February, 1875, dutiable at 40 cents per gallon; imported after said act, dutiable at 10 cents per pound, 3575.

MIRRORS, certain framed, dutiable at 40 per cent. ad valorem, as "manufactures * * * of which glass shall be a component material, n. o. p. f.," (34, T. I.,) 5012.

Small glass, dutiable at 40 per cent. ad valorem, as "articles of glass cut and silvered," regardless of shape, 3805, 2407.

with bevelled edges, framed. Certain mirrors twenty to twenty-eight inches square, with bevelled edges, dutiable at 35 cents per square foot, (32, T. I.) The mere bevelling of the edges does not increase the duty to 40 per cent., as manufactures of glass. Frames dutiable at 30 per cent. ad valorem, 5476.

MISDESCRIPTIONS discovered in reappraisements should not prejudice the party, as where goods were invoiced "best white granite," and were really of an inferior quality. The proper rate of discount for the goods actually found was allowed, 3210. (Art. 533, Customs Regs., 1874.)

MIXED GOODS composed of silk, flax, and cotton, flax and cotton under 25 per cent., dutiable at 60 per cent. ad valorem, 5213.

MIXED MANUFACTURES, 1857, 1064; (obsolete.)

MIXED SILK GOODS, silk chief value, dutiable at 60 per cent. ad valorem, 3696.

MOBILE, ALA., a fixed red light will be exhibited at Mobile Point, 1396.

MOCK JEWELRY.—Articles consisting of pieces of colored glass painted with figures representing lilies, intended to be manufactured into breastpins, or other personal ornaments, classified as "articles of glass * * * painted," at 40 per cent. ad valorem, (29, T. I.,) 4695.

MODELS, only such, as cannot be fitted for use can be entered free of duty, 2156.

MOHAIR braids and buttons dutiable at 50 cents per pound and 50 per cent. ad valorem, (248, T. I.,) 1906.

dress-goods dutiable, according to value and weight per square yard, as "women and children's dress-goods * * * composed wholly or in part of * * * worsted, the hair of the alpaca, goat," &c., 1915, 2058.

silk, and cotton goods, (see Silk,) 5316.

MOLASSES.—The drainings of a vessel which has been laden with molasses and sugar, such drainings consisting of a mixture of molasses, salt-water, dirty sugar, &c., should not be classified for duty as molasses, but as an article "manufactured in whole or in part, n. o. p. f.," at 20 per cent. ad valorem, 2804.

and cane-juice mixture. Collector must determine whether article is cane-juice or molasses. If proof is attainable to show that a false entry was made for the purpose of defrauding the revenue, the case should be referred to the district attorney for prosecution, 4889.

MONEY. (See Mexican Dollars.)

Valuation of foreign. Where the value of imported merchandise is properly stated in the money of the foreign country from which such merchandise is imported, but the invoice states the value of such foreign money at too low a rate, the penal duty does not attach, though the proper statement of the value of such foreign money by the appraiser raises the value of the merchandise in United States money 10 per cent. or more above the value in United States money as stated in the invoice, it being the duty, not of the importer, but of the collector, to reduce the foreign currency specified in the entry to United States money, 2593.

Where goods are shipped from one foreign port to another, and from thence to the United States, the currency in which the invoice value should be stated depends upon the intention of the parties. If when shipped from the first port they were intended to be sent to the United States, the currency in use at such first port is the currency in which the invoice value should be expressed; otherwise, that in use at the second port, 2750, 3783.

MONEYS.—The act of March 3, 1873, entitled "An act to establish the custom-house value of the sovereign or pound sterling of Great Britain, and to fix the par of exchange," (17 Stats., 602,) which directs the Director of the Mint to annually estimate the value of foreign standard coins, and the Secretary of the Treasury to proclaim the same, repeals the provision of the act of May 22, 1846, (9 Stats., 14, sec. 1,) directing the franc of France to be estimated at 18 cents and 6 mills. (The Collector *vs.* Richards, 23 Wall., 246.)

value of foreign, 3829, 3852, 3864, 3443, 3056, 2580, 2639, 2657, 2153, 2943, 2066, 2401.

MONSTRANCES free of duty, as "regalia," 3745.

MONTHLY REPORTS of business of collectors, 3404.

MONUMENTS, materials for, cannot be admitted free unless they are entitled to be ranked as "works of art," 3999.

Scotch granite, invoices of, must have attached to each copy tracings showing the dimensions of the monuments embraced therein, and the number of pieces composing each monument, 2456.

MOON-SEED, dutiable at one-half cent per pound, as an "oil-seed," 3451.

MOQUETTE CARPETINGS, French, dutiable as "Axminster carpetings," 2638.

MORANT KEYS is not a guano island appertaining to the Government of the United States, 5205. (See Tonnage Tax.)

MORTGAGES OF VESSELS, recording of. A mortgage need not be recorded till the vessel to which it relates shall have been documented. Such mortgages need not recite at length the vessels' former documents to entitle them to be received for record, 2958.

All that is requisite under the law to entitle a mortgage of a vessel to be recorded is (1) that the instrument appear to be signed by the proper parties—that is, the parties named therein as grantors, &c.; and (2) that it be "duly acknowledged," 654.

may be admitted to record, though they do not contain a recitation of the last enrollment, but such recitation is recommended, 4479.

new and undocumented, are valid, although not reciting a "last marine document," none ever having been given, 5027.

to aliens allowed, (see Vessels,) 4887.

MOROCCO, commercially known as such, may be manufactured from sheepskins, and such sheepskins, therefore, may be admitted to entry at 10 per cent. ad valorem, as "skins for morocco, tanned but unfinished," 3671.

MORRISTOWN, N. Y., designated a port from which merchandise may be shipped in transit to Canada, 4001.

MOSAIC pictures made of marble should be classified as "manufactures of marble," and *not* as "paintings," 1448.

topped tables, being complete articles of furniture, dutiable as cabinet-wares and house-furniture, at 35 per cent. ad valorem, 3858; *contra*, 3600. Mosaic table-tops imported without stands, dutiable at 50 per cent., as "manufactures of marble," 3016, 3117.

MOSAICS composed of slate, intended as ornaments for mantles, panels, &c., dutiable as "all other manufactures of slate," 547.

Roman, dutiable as "manufactures of slate," at 40 per cent. ad valorem, (17, T. I.,) 2624.

MOSS, dried and dyed, imported for use in the manufacture of artificial flowers, dutiable at 50 per cent. ad valorem, as "artificial and ornamental flowers, or parts thereof," (351, T. I.,) 2518.

Dried and pressed, imported in natural condition, entitled to free entry, 4854.

Prepared and dyed, not used in making or combining artificial flowers, dutiable as a non-enumerated manufactured article, at 20 per cent. ad valorem, 4924.

MOULDS, glass button, dutiable at 40 per cent. ad valorem, as "manufactures of glass, n. o. p. f.," 4316, 4358.

MUFFLERS classified at 50 cents a pound and 40 per cent. ad valorem, under provision for "wearing-apparel of every description * * * composed wholly or in part of wool, worsted, * * * made up," (247, T. I.) The articles were composed of worsted, cotton, and silk, worsted exceeding 25 per cent. in value, and were made up and ready to wear, 4986.

MURIATE OF AMMONIA dutiable at 10 per cent. ad valorem, (268, T. I.,) 1896, 1997.

MUSHROOMS, dried to enable them to undergo transportation, dutiable as "vegetables, n. o. p. f.," 1408.

MUSIC, bound, hymn-books, psalm-books, and other musical works, which clearly come under the denomination of books, imported for the use of any legally incorporated institution, incorporated or established for philosophical, literary, or religious purposes, &c., not exceeding two copies of each work in any one invoice, are free of duty, 3154; *contra*, 107.

imported by mail in unsealed packages, 3001.

printed with the usual reading-type and without lines, after a new fashion called "tonic sol-fa method," dutiable as "printed matter," at 25 per cent. ad valorem, 3503.

Sheet, imported for the use of any legally incorporated institution, &c., is not entitled to free entry, 107, 3154.

MUSIC-BOXES, small, intended for use as playthings for children, dutiable as "toys," at 50 per cent. ad valorem, 3793, 3173. (See 2466, 5195.)

turned with a crank and playing one tune are not *toys*, but musical instruments, and dutiable at 30 per cent. ad valorem, (419, T. I.,) 5195.

MUSIC-PAPER printed with lines, but without notes, dutiable at 35 per cent. ad valorem, as a manufacture of paper, 3486.

MUSIC-PAPER AND BAND-CARDS printed with lines, but without notes, classified as printed matter, duty 25 per cent. ad valorem, (290, T. I.,) 4991. (See 4719.)

MUSICAL BIRD-CAGES, being cages containing figures of singing-birds inside, which, being attached by a mechanical contrivance to music-boxes, go through certain evolutions during the performance of the music, the component materials being glass, steel, wood, &c., dutiable as "manufactures in part of steel," at 45 per cent. ad valorem, (91, T. I.,) 3254.

MUSICAL INSTRUMENTS, (see Flutes; Whistles; Cornets; Violins; Zithers; Stringed Instruments; Orguinette Sheets, &c.,) 815.

are not machinery within the meaning of section 2511, R. S., 1951, 2432.

Boues made of wood, dutiable as musical instruments, at 30 per cent. ad valorem, 2510.

Cases for. Where cornets are imported in cases, the value of the cases should be added to that of the cornets, and the duty appropriate to cornets assessed upon the total value, 3155. (See 1763.) But where violin-cases are imported separately from the instruments, dutiable as manufactures of wood, (227, T. I.,) 2427. (See decisions of Aug. 3, 1858, and May 21, 1859.)

Cavalry trumpets and bugles classified as, 5217.

Cymbals dutiable as, at 30 per cent. ad valorem, 3992, *overruling* 1764.

Harmonicas having full octaves, capable of being used in rendering musical compositions, dutiable at 30 per cent. ad valorem, as "musical instruments," 2418, 2869, 3399; small, not having full octaves, and not capable of being used in rendering musical compositions, dutiable as "toys," at 50 per cent. ad valorem, 2466, 2418, 2869, 3399.

imported for the use of a musical institute, to be used in its instructions and concerts, are not entitled to free entry, 1273.

Metalophones, small, not embracing full octaves, dutiable at 50 per cent. ad valorem, as "toys;" large, embracing full octaves, dutiable at 30 per cent. ad valorem, as "musical instruments," 3399.

of the class known as "stringed instruments" are not divested of their character as musical instruments by being imported without strings, and such instruments so imported are dutiable as "musical instruments," 4361, 4367.

Parts of, such as violin bows, bridges, &c., dutiable as "musical instruments of all kinds," at 30 per cent. ad valorem, which clause is interpreted to include "an implement or structure artificially constructed and ordinarily used for the production of a succession of musical and harmonious sounds, or the completed indispensable parts of such structure or implements artificially constructed, which are practically indispensable in the "art of music, and which are constructed and ordinarily used for the production of musical and harmonious sounds," 4453. (See Metrouomes; Strings of Metal and Silk; also, case of Foote vs. Arthur.)

Parts of, such as violin tail-pieces, bridges, and finger-boards, dutiable as manufactures of the materials of which they are composed, 3955, 4367. (See 3274.)

Small, of cheap construction and small cost, evidently designed for the use of children, dutiable as "toys," at 50 per cent. ad valorem, 2111, 2418, 2466, 2869, 3399,

3173, 3765, 3793; but when tuned and prepared for use in concerts, &c., such small instruments are dutiable at 30 per cent. ad valorem, as "musical instruments," 3894.

strings for, are in no sense musical instruments, and such strings should pay, if silk, 60 per cent. ad valorem, (act of February 8, 1875;) if composed of metal and gut, metal chief value, dutiable at 35 per cent. ad valorem, as manufacturers of which metal is a component material of chief value, (146, T. I.,) 3176, 1496, 2925, 2519; *contra*, 2415, 2510.

Violin-bows imported separately from the violins, dutiable as "manufactures of horse-hair, bone, and wood," at 35 per cent., the highest rate at which any of their component materials are dutiable, (section 2499, R. S.,) 3274.

MUSICAL WORK-BOXES, consisting of ladies' work-boxes, the lower portion of which contains small music-boxes, dutiable at 45 per cent. ad valorem, as "manufactures in part of steel," 3764. (See 2746, 3255.)

MUSLINS, Swiss, being thin manufactures of cotton, bleached, counting less than one hundred threads to the square inch, and weighing less than five and one-half ounces per square yard, dutiable as "other manufactures of cotton, n. o. p. f." at 35 per cent. ad valorem, 2400. (See 2268, 2298.)

MUSTARD, ground, in earthen-ware jars, dutiable at 10 cents per pound, 3902.

MUSTARD-SEED, 796.

MUTILATED GOLD AND SILVER COINS may be refused by United States officers, there being no law relating thereto; cutting such coins in two by United States officers is not approved by the Department, 4326.

MUTTON, dressed, dutiable at 10 per cent. ad valorem, as an unmanufactured article, n. o. p. f., (section 2516, R. S.,) 2325, 1022; *contra*, 1926, 2060.

MYROBALAN dutiable at $2\frac{1}{2}$ cents per pound, as plums, (475, T. I.,) 2670.

MYROBALAN NUTS, ground, dutiable at 20 per cent. ad valorem, as "articles manufactured in whole or in part, n. o. p. f." 3479, 3175.

NAILS, iron-wire, dutiable as "manufactures of iron, n. o. p. f." and *not* as "wrought-iron nails," by assimilation, 3922.

Yellow-metal, not entitled to free entry for use in construction of vessels, (2513, R. S.,) 5034.

NAIL-RODS, iron, (see Iron,) 5045.

Steel, dutiable as "steel in ingots, * * * bars, coils, and sheets, and steel wire, not less than one-fourth of an inch in diameter," 3648.

NAINSOOKS.—Bleached manufactures of cotton counting over two hundred threads to the square inch, weighing under five ounces, and costing less than 25 cents per square yard, dutiable at $5\frac{1}{2}$ cents and $7\frac{1}{2}$ cents per square yard, 5463. (See 5199.)

NAMES OF VESSELS, CHANGE OF.—A vessel was constructed of \$2,400 worth of new material and \$200 worth of old material taken from a wreck. She was allowed to take a new name, 5023.

Name cannot be changed if vessel is mortgaged under act of March 2, 1881, 5042. Small yachts. (See Change of Name.)

The name of a new vessel may be changed by the owner before she is documented, but not afterward, except by the authority of Congress, 1570.

A vessel rebuilt must be documented in her old name, no matter how extensive the repairs may have been, 4322.

not engaged in trade, and not vessels of the United States, may be changed at the pleasure of owners, 5068.

Penalty for changing, 1402.

NAMES OF STEAM-VESSELS. (See, generally, 2296.)

must be painted upon the pilot-houses; but where they are painted upon the screen for lights permanently attached to the top of pilot-houses, it will be deemed a sufficient compliance with the law, 4209, 4295.

Promulgation of the statutes relative to the manner and place of painting of, on steam-vessels, 4222, 4295.

Where a new steam-vessel is named and inspected under the name so given, and afterwards the owner makes application for license and enrolment under a different name, the surveyor should call upon the inspector to change the name in the certificate of inspection before issuing enrolment and license, 4318.

NAMES OF VESSELS.—A vessel constructed in part only from pieces taken from another vessel, the latter being a complete wreck, need not be named after the wrecked vessel, 869; but a wrecked vessel raised and repaired must continue under the name it previously bore, 883.

Before granting marine documents to vessels, chief officers of customs will satisfy themselves that the names of vessels and the ports to which they belong are painted upon the stern in compliance with the law, 2752.

may be painted on their sterns in yellow or gold as well as white letters, 1880.

The names and ports of double-ender ferry-boats should be painted on both ends, 3226.

NAPKINS, linen, cut apart and ready for use, which are bought and dozen, dutiable at 40 per cent. ad valorem, (41, T. I.,) 4072.

NAPHTHALINE BROWN dutiable as "aniline dyes" at 50 cents per pound and 35 per cent. ad valorem, 3847.

NAPHTHALINE COLORS dutiable as "aniline dyes," at 50 cents per pound and 35 per cent. ad valorem, 3875. (See 3847.)

NAPHTHYLAMIN dutiable as "aniline dyes and colors," at 50 cents per pound and 35 per cent. ad valorem, 4032.

NATURAL HISTORY, microscopic specimens of, mounted on glass, free of duty, 3958.

Live snakes not free of duty as specimens of, 3445.

NAVAL OFFICERS.—Collectors of customs at ports where there are naval officers and surveyors are directed to communicate to such officers all instructions from the Department modifying the published regulations or decisions of the Department, 2475.

NAVIGABLE WATERS OF UNITED STATES, Cedar river, Iowa, not, 4552.

NAVIGATION, (see Admeasurement; Marine Documents; Tonnage; Tonnage Tax; Registry; Clearance; Enrolment; Penalties and License; Foreign Vessels; Bills of Sale; Recording,) 3870.

Rules of, 3118, 2030.

Amendments to rules of, 3870.

The rule of navigation prescribed by act of Congress of April 29, 1864, "for preventing collisions on the water," which requires "when sailing ships are meeting end on, or nearly so, the helms of both shall be put to port," is obligatory from the time that necessity for precaution begins, and continues to be appli-

cable so long as the means and opportunity to avoid the danger remains. (The Dexter, 23 Wall., 69.)

Vessels licensed under the laws of the United States to engage in trade may be seized, fined, or forfeited for violation of a local law, 825. (Smith vs. State of Maryland, 18 How, 71.)

NEAT-CATTLE. (See Cattle.)

NECKLACES, amber bead, free of duty, 3389.

of beads, not amber, dutiable at the rate of 50 per cent. ad valorem, as "all beads and bead ornaments, except amber," (281, T. I.,) 3288, 1789.

of bone dutiable as "manufactures of bone," at 35 per cent. ad valorem, (288, T. I.,) 3119.

NECKTIES composed of cotton (38 per cent. in value) embroidered with silk, (62 per cent. in value,) dutiable, according to decision of Supreme Court in Smythe vs. Fiske, at 35 per cent. ad valorem, under the provision for "manufactures of cotton, linen, or silk, if embroidered or tamboured, in the loom or otherwise, * * * n. o. p. f." 4404.

NEEDLES, crochet, dutiable as "needles of other descriptions, n. o. p. f.," at 25 per cent. ad valorem, (422, T. I.,) 2693, 3434.

Glovers', unfinished, dutiable at 25 per cent. ad valorem, as "other descriptions of needles," (422, T. I.,) 3421.

Paper envelopes for. Inasmuch as the envelopes are simply incidental to the needles, should be considered, under section 2907, R. S., as forming an element of the dutiable value thereof, and are not separately dutiable, 5163.

NETHERLANDS, vessel of the, exempted from admeasurement, and the rule applied in article 137, Customs Regulations of 1874, will be extended to, 3549.

NETS AND RIGGING brought from Canada for use in fishing are dutiable, 2767.

NET TONNAGE (See Tonnage.)

NEUTRALITY LAWS, collectors of customs directed to enforce the, 4056.

NEW BRUNSWICK.—Lumber cut on American soil by an alien, sawn in New Brunswick by such alien, and sold to an American citizen and by him imported, is dutiable, 4300, 3071.

Regulations relative to transportation of domestic merchandise from port to port in the United States through, 3356.

Shingles manufactured in, from timber cut in Maine, having the flat sides sawn and the edges planed with knives, are dutiable at 35 cents per thousand, such shingles not being embraced in the provisions of section 2508, R. S., 3790.

NEWFOUNDLAND, the products of the sea-fisheries of, are exempted from duty by the Treaty of Washington, as are the products of the sea-fisheries of Canada and Prince Edward Island, 1837, 1930.

NEW HAVEN, CONN., designated as a port to and from which merchandise may pass in bond, 2731.

designated a port, under Treaty of Washington, for goods in transit, 4865.

NEW ORLEANS, LA., designated as a port from which imported merchandise may be shipped in bond in transit through the United States to and from the British possessions in North America, 5175.

NEW ZEALAND FLAX dutiable as "flax, not hatched or dressed," 818.

NEWSPAPER ADVERTISING, (see Advertising,) 5063.

NEWSPAPERS imported through the mails in unsealed packages, weighing not more than two pounds three ounces, may be delivered without detention by

customs officers, provided the postal authorities at the United States exchange-offices where such packages are received from abroad, declare that the papers consist of newspapers, 3614, 3739; *contra*, 3700.

Old, foreign, having no value as *newspapers*, which were sent as vouchers to show that certain advertisements had been inserted, held free of duty as "old papers * * * fit only to be converted into paper," 2806.

regularly transmitted through the mails from foreign countries to regular subscribers, not for sale, may be delivered without detention, 3401.

NICKEL ALLOY.—Metal composed of 95.47 per cent. of nickel and 4.53 of copper is dutiable at 20 cents per pound, as an alloy of nickel with copper, 4364.

NIGHT LABOR. (See Inspectors of Customs.)

NIGHT-LIGHTS composed of small wax tapers, porcelain stands, and iron tongs, all contained in small boxes, dutiable at 35 per cent. ad valorem, as "manufactures of paper, wax, cottou, and iron," 2918.

NITRATE OF SODA must not be stored in bonded warehouses with other bonded goods, nor transported in bond, 3763.

NITRE CAKE, which is the product or refuse of nitrate of soda after it has been used in the manufacture of oil of vitriol, has ceased to be nitrate of soda, and cannot be admitted to free entry. It is dutiable as a non-enumerated manufactured article, at 20 per cent. ad valorem, 2370.

NITRO-BENZOLE dutiable at 10 cents per pound, (act of February 8, 1875,) 3575.

NOILS, camels'-hair, cleaned, are dutiable as "hair of all kinds, cleaned, but unmanufactured, n. o. p. f.," at 10 per cent. ad valorem, 2447.

China-grass, dutiable at 35 per cent. ad valorem, as "other articles composed of grass," 3470.

Chinese camels'-hair, imported into England, and there cleaned, and exported to the United States, are subject to the discriminating duty of 10 per cent. imposed on products of countries east of the Cape of Good Hope imported from countries west thereof, 3796.

Wool, classification of, 1404.

(short pieces and knots of wool,) are dutiable as "wool," and not as "wool waste," 379.

NOMINATIONS for appointments submitted to the Department must be accompanied with a statement of the services of the nominees in the Union Army or Navy during the Rebellion, 4075; also, with statement of place of birth of nominee, and state from whence appointed, 4345.

NORFOLK, VA.—Changes in customs district, 5278, 4568.

NORTH CAROLINA, it is the duty of officers of the Life-Saving Service in, to deliver property saved from wrecks to the commissioners of wrecks for the proper district, whenever such property shall be claimed by them; and if not claimed, it might be well to notify such commissioners to come forward and claim the property, 4277.

NORTH HAVEN, ME., deputy collector at, empowered to enter and clear vessels and issue marine documents, 4562.

NORWEGIAN VESSELS, admeasurement of, 2989, 3026, 2138.

"NOT OTHERWISE PROVIDED FOR," the clause, at the end of the eighth section of the act of July 30, 1864, (13 Stats. 210,) means not otherwise provided for by previous parts of the section of which it makes the closing words, and so excludes reference to preceding acts. (Smythe vs. Fiske, 23 Wall., 374.)

NOTARIES PUBLIC, acknowledgments taken before, of a power of attorney, bill of sale, &c., intended for record in a custom-house should be accompanied by a certificate of some competent officer that such notaries have authority to act in such capacity, when such notaries have no seal or are unknown to the custom-house officers, 2135.

NOTICE.—No notice need be given to an appellant of the decision made on his appeal; he must inform himself, 2902.

No notice of liquidation need be given to an importer by collectors when the duties on their invoices are liquidated. (*Westray vs. United States*, 18 Wall., 322.)

NOTICES of liens for freight on merchandise entered for immediate transportation, and in transit through the United States, cannot be entertained by customs officers, 5353.

NURSING-BOTTLES, fittings for, of rubber, bone, glazed earthen-ware and glass, dutiable under section 2499, R. S., at the rate of duty chargeable on glazed earthen-ware, at 40 per cent. ad valorem, (15, T. I.,) 2340.

made of moulded glass, imported in a finished condition, with fixtures attached, dutiable as "manufactures of which glass is a component material, n. o. p. f.," 1579.

NUTGALLS dutiable at 10 per cent. ad valorem, as "extracts of dye-woods," 3898. Extract of, dutiable at 20 per cent. ad valorem, as a manufactured article, n. o. p. f., 3553.

Ground, dutiable at 20 per cent. ad valorem, as "articles manufactured in whole or in part, n. o. p. f.," 3479.

NUTMEGS.—An allowance of tare at the rate of 33 $\frac{1}{3}$ per cent. will be made on nutmegs for the shells, 2710.

NUTS, candle, dutiable at 10 per cent. ad valorem, as "unmanufactured articles, n. o. p. f.," 1958.

Only edible nuts can be classified as "nuts, n. o. p. f.," 1958.

OATHS. (See Owner's Oath.)

Owners', are not required on the rewarehousing of merchandise, 2515.

The oaths now required to be taken by subordinate officers of the customs may be taken before the collector of the customs in the district in which they are appointed, or before any officer authorized to administer oaths generally, and the oaths shall be taken in duplicate, one copy to be transmitted to the Commissioner of Customs, and the other to be filed with the collector of customs for the district in which the officer appointed acts; and in default of taking such oath or transmitting a certificate thereof, or filing the same with the collector, the party failing shall forfeit and pay the sum of \$200, to be recovered with cost of suit, in any court of competent jurisdiction, to the use of the United States, 2360.

to consular invoices covering personal effects must be signed, not by an agent, but by the owner of the goods, 5433. (See 4831.)

given upon export of medicinal preparations from manufacturing warehouse modified, 1850.

of shipper of goods for immediate transportation, 2144.

to Chinese and Japanese invoices, 2628.

to entries may be made at the time of their presentation to the collector of customs, and before their examination, 3523.

OATS and other kinds of grain are not considered "perishable articles" under article 511, Customs Regulations, concerning allowance for damage, 2653.

OBSCENE LITERATURE, 1467.

OBSCURED GLASS dutiable at 40 per cent. ad valorem, as "manufactures of glass, * * * n. o. p. f." 4229.

OCHRES, ground in oil, although used as, and are in fact, paints, are dutiable as "ochres and ochery earth, ground in oil," at \$1.50 per hundred pounds, (441 T. I.,) 3317.

ODESSA, RUSSIA, the consul at, may certify to invoices of goods, which, owing to the closing of the Black Sea and the Sea of Azof by blockade, are shipped from the vicinity of those seas to the United States by the way of the Baltic, 3315.

OFFICERS of the Revenue-Marine Service, regulations for the examination of, 3381.

of the Treasury Department to give all the aid they properly can to the Fish Commission, 4036.

OFFICERS OF STEAM-VESSELS. (See Aliens.)

A licensed master may act as mate, and a vessel having two officers, both licensed as masters, but one of them acting as mate has, as regards them, the full complement of officers, 4049.

must be citizens of the United States. The term "officers" includes masters and mates, not pilots and engineers, (see act of April 17, 1874,) 4410.

licensed. A vessel is not to be considered as having "a full complement of licensed officers" where one man acts as both master and chief mate, 4031.

licensed, should make report to the local board of steamboat inspectors of any accidents on their vessels, 4004, 3132. When on account of the distance it may be inconvenient to report in person, it may be done in writing, and the report be sworn to before an authorized magistrate, 3132.

OFFICERS OF VESSELS. (See Pilots; Masters; Engineers.)

Mates are, within the meaning of section 1428, R. S., which requires the officers of all vessels of the United States to be citizens of the United States, 3545, 2297.

It is a part of the duty of the first mate of a vessel to act as master when that officer is temporarily indisposed or unavoidably absent, in all cases where the vessel makes short daily trips, 2861.

A man who *before* the passage of section 1998, R. S., went to Canada to avoid the draft, did not by so doing forfeit his citizenship, and therefore did not lose his right to act as master of a United States vessel, 2445.

OFFICIAL FORMS for use of foreign consuls admitted free of duty, 3986.

OFFICIAL NUMBERS for vessels, form of application for, 4028.

Inspector's certificate that the, is properly marked on the main-beam of vessels to be forwarded to Bureau of Statistics, 4054.

OFFICIAL POSTAGE.—Substitution of official envelopes for official stamp; regulations relative to their use, 3182; but officers of the Treasury Department outside of Washington will continue to use official stamps, 3245.

OFFICIAL POSTAGE-STAMPS, 1493; (obsolete.) (See Postage-Stamp.)

OIL. (See Kerosene Oil; Petroleum.)

Bay-rum, dutiable at 50 cents per ounce, (425, T. I.,) 2644, 1238.

Boiled, commercially known as belt-stuffing, consisting of oil and other ingredi-

ents, dutiable as varnish, at (if costing less than \$1.50 per gallon) 50 cents per gallon and 20 per cent. ad valorem, 3654.

Braunscheid, dutiable at 50 per cent. ad valorem, as a proprietary medicine, 3528. Colza, is commercially known as "rape-seed oil," and is dutiable under the special provision therefor, at 23 cents per gallon, 2604.

Expressed. Oil obtained from nuts principally by mechanical pressure, though the extraction may be facilitated by exposure to the sun, is to be regarded as an "expressed oil," dutiable at 20 per cent. ad valorem, (427, T. I.,) 3318, 4085. (See decision of Jan. 18, 1859,)

Fish. (See Cod-Liver Oil.)

Ground-nut, dutiable at 20 per cent. ad valorem, as an "expressed" oil, n. o. p. f., (427, T. I.,) 3318, 4085. (See decision of Jan. 18, 1859.)

Lemon grass, dutiable as "other essential oils," 770.

Linseed and poppy, not being the oils commercially designated as linseed and poppy oils, but being specially treated and prepared for artists' use, dutiable at 50 cents per gallon and 25 per cent. ad valorem, as "varnish," 3473. of mace free of duty, 2506.

of mirbane imported prior to the act of February, 1875, dutiable at 40 cents per gallon; imported after said act, dutiable at 10 cents per pound, 3575; *contra*, 1645, 200.

of orange-flowers dutiable under the provision for "all other essential oils, n. o. p. f." at 50 per cent. ad valorem, 1780.

Salad. Vegetable oil prepared and fit for use as salad oil is dutiable at \$1 per gallon, as "oils * * * olive, in flasks or bottles, and salad," (424, T. I.,) 2666.

Sesame. The provision in the free list for "oils, essential, fixed or expressed, viz: * * * sesame or sesamum seed or beau," does not relate to vegetable oil prepared and fit for use as salad-oil, which is dutiable at \$1 a gallon as "oils * * * olive, in flasks or bottles, and salad," (424, T. I.,) 2666.

The Department cannot point out any locality which will constitute "a secure part of the vessel" for the stowage of oil or spirits of turpentine. The inspectors of steamboats will advise in the matter in each particular case, 2320.

turpentine, &c., when shipped in barges or by *any other vessel than a steam-vessel*, the barrels containing it need not be branded so as to indicate their contents, 4051.

Whale, to be entitled to free entry must not only be the product of whales taken by American fishermen, but must also be manufactured by persons engaged in the American fisheries, 2887.

Whether olive oil is salad-oil depends upon the quality, and not upon the character of the packages in which it may be imported, 759.

OIL-CLOTH manufactured of flax, oiled and painted to render it water-proof and to fit it for use as inside linings and wrappers for cotton-bales, dutiable at 45 per cent., as "all other oil-cloth and water-proof cloth," 4192.

OIL-CLOTH FOUNDATIONS.—Under the provision for "oil-cloth foundations" is meant only such burlaps as are seventy-six inches wide and upwards, 1221.

OIL, COD-LIVER. (See Cod-Liver Oil.)

unrefined, which has been subjected to no process of refinement, so as to fit it for exceptional use as medicine, dutiable at 20 per cent. ad valorem, as "fish-oil,"

irrespective of the character of the packages containing it. When such oil is the production of Canadian fisheries it is exempt from duty under the Treaty of Washington, 3611; *contra*, 3433, 3416, 1065.

OILS, dangerous, carriage of, on passenger-steamers prohibited, 5264.

Essential, uneumerated, dutiable at 50 per cent. ad valorem, (425, T. I.,) 2848.

Inflammable, carriage of, on steam-vessels, (see Steam-Vessels,) 4890.

of jasmine, rose, &c., contained in lard, constitute pomades, and are dutiable as such, at 50 per cent. ad valorem, (348, T. I.,) 2543.

Orange, lemon, and bergamot. Certain oils known as "Hansel's patented essential oils," not being the ordinary oils of commerce, are dutiable at 50 per cent. ad valorem, as "all other essential oils, n. o. p. f." (425, T. I.,) 5259.

OLIVES, stuffed, are free of duty, under the provision for "olives, prepared," in the free list, (769, T. I.,) 1611.

OMISSION of charges from *pro forma* invoice. (See *Pro Forma Invoice*.)

Seizure of goods for omission from manifest, regulations relative to, 2669.

ONYX, crude, a quartz formation not otherwise enumerated is not unmanufactured agate, but is dutiable at 10 per cent. ad valorem, under section 2516, R. S., 4842.

Imitation of, classified as "imitations of jet," dutiable at 35 per cent. ad valorem, (397, T. I.,) 5014.

Mexican, is a stone similar to marble in quality and appearance, is found in large quantities in Mexico, and cannot therefore be assessed with duty as a precious stone, but is dutiable by assimilation at the same rate as marble, 2306.

Pieces of, cut in various shapes, with holes drilled in them to fit them for beads, dutiable at 50 per cent., as "beads," (281, T. I.,) 2645, 2877, 2534.

OPIUM.—Care should be taken by customs officers on the Pacific coast that opium entered for immediate exportation to Victoria and Callao, where it is manufactured, is not reimported without payment of duties, 2662.

Directions for stamping packages of, 4099.

imported by Chinese subjects to be seized and held for forfeiture under article 2 of the treaty of October 5, 1881, 5191.

No analysis required to be made of, but merely a satisfactory test sufficient to convince the appraising officer that it conforms or does not conform to the standard, unless the opium is rejected and the importer dissatisfied, when the importer may demand an analysis, which shall be final, 4176.

The provision for "all other preparations of opium, n. o. p. f." is restricted in its application by the words "prepared for smoking," which immediately precede it. It therefore applies only to opium prepared for smoking, and to all other preparations of opium which retain the form of opium, and *not* to any fluid, proprietary, or patent medicine, 962.

Persian, Egyptian, and Indian opium should be tested in all cases, 2660.

ORANGE, infusion and extract of, being an alcoholic tincture, consisting of orange flowers, &c., macerated in alcohol, is classified as "alcoholic tincture," and dutiable at the rate of \$3 per gallon and 50 per cent. ad valorem, under the provision for "cologne water and other perfumery of which alcohol forms the principal ingredient," (348, T. I.,) 5005.

ORANGE FLOWERS, oil of, dutiable under the provision for "all other essential oils, n. o. p. f.," at 50 per cent. ad valorem, 1780.

ORANGE-FLOWER WATER is a perfumery, and is dutiable as such, at 50 per cent. ad valorem, (348, T. I.,) 2833.

ORANGE-JUICE dutiable at 10 per cent. ad valorem, under the provision for lemon and lime juice, 2345.

"**ORANGE MINERAL**" dutiable as "paints and painters' colors," at 25 per cent. ad valorem, (447, T. I.,) 3152; *contra*, 2714.

ORANGE PEEL, candied, dutiable at 35 per cent. ad valorem, under the provision for "comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, n. o. p. f." 1370.

OREGON, additional customs district created in, by act of April 25, 1882, 5393.

ORE, IRON. (See, generally, 1060.)

containing fifty-four ounces of silver and a slight amount of copper to the ton of two thousand pounds, classified as "silver ore," and entitled to free entry, 4391. dutiable at 20 per cent. ad valorem, as "mineral and bituminous substances in a crude state, n. o. p. f." (414, T. I.,) 4070.

No allowance made for increase of weight of, by moisture, 4183.

The value placed upon, should not be limited to the cost of digging and transporting to the place of shipment, but should be valued at the place of shipment, 2071.

ORE, MANGANESE, free of duty. Ore containing 48.50 per cent. of metallic manganese, although that percentage is lower than the standard of manganese ore, will be considered as, 4095.

ORE, TIN, dutiable as a "mineral and bituminous substance in a crude state, n. o. p. f." 1516.

ORES.—Mixed metals, the product of ores smelted or refined, should be classified according to the preponderance of weight and quantity, and not the value of the respective metals therein contained, 2507.

ORGANS.—The provision for the free entry of machinery for repairs is not applicable to organs of foreign manufacture, so imported; but organs of domestic manufacture, if in substantially the same condition as when exported, may be imported free of duty for repairs, 2432.

ORGANZINE-SILK, dutiable at 60 per cent. ad valorem, 4047.

ORGUINETTE SHEETS, consisting of sheets of paper punctured with holes used in an instrument called *au orguinette*, dutiable at 30 per cent. ad valorem, as "musical instruments of all kinds," (419, T. I.,) 5309. (See 4453.)

ORIGINAL DOCUMENTS will not be furnished by the Department unless it is shown that certified copies will not answer equally well, 2108.

ORNAMENTS for hats and bonnets composed of metal, and resembling imitation jewelry, dutiable at 35 per cent. ad valorem, (146, T. I.,) 5257.

for trimmings set with imitation precious stones dutiable at 30 per cent. ad valorem, as "articles composed of glass or paste, when set," 3969.

ORNAMENTS, PERSONAL. (See Jewelry.)

of silk and brass dutiable at 60 per cent. ad valorem, as "manufactures in part of silk," 2566.

OSTRICH FEATHERS, no allowance made for shrinkage in weight of, during voyage of importation, 3455.

OSWEGO, N. Y., designated as a port of shipment of bonded goods in transit through the United States, 2248.

OTTER.—No permit can be given by the Treasury Department to any one person to engage in killing otter within the limits of Alaska Territory, 3190.

OVERTIME of discharging officers, directions for making out accounts of, 2911.
OVERVALUATION of cotton goods on entry for purpose of reducing rate of duty is a false entry, 4913. (See Cotton Goods.)

OWNER'S OATH.—Bond for production of owner's oath on entry of personal effects cannot be cancelled by personal oath made after the expiration of one year, and extension of such bond in such case would be illegal, 4179.

Rewarehousing of merchandise may be made by an agent, the owners' oath being only required in connection with the original entry upon the first importation of the goods, 2515.

OWNERSHIP OF VESSELS.—When the owner of an enrolled vessel or any portion of such vessel dies and the portion so owned becomes immediately the property of the heirs, such change of ownership does not necessitate a renewal of the enrolment. The register or enrolment of a vessel belonging to the estate of a deceased person will remain in force until the executor or administrator shall convey the property to the heirs, 3179.

OXIDE OF IRON, (see Colcothar,) 4914.

forms of, prepared for use as pigments, in the composition of which other preparations enter, are dutiable, 2132, 3500.

OXIDE OF MANGANESE, ground, free of duty, 2915. (See 3225.)

OYSTERS preserved in oil dutiable as "prepared * * * fish * * * sealed or unsealed, in cans or otherwise," (171, T. I.,) 811.

PACKAGES.—Brown earthen-ware jars imported, containing salt, the same being unusual packages for the conveyance of such merchandise, and being valuable for other purposes when emptied, are dutiable, 1777; so are glass jars containing salt, being unusual receptacles for the same, 1669.

enclosing goods paying a purely specific duty are not dutiable, 2589, 88.

The contents of each package in an invoice must be given separately, 2625.

PACKED PACKAGES, entry of; promulgation of the act of May 9, 1876, relative to, 2799.

Regulations, 2968.

PACKING-CHARGES. (See Charges, 4737; Machinery, 5399.)

PADDING. (See Jute Padding.)

PADER dutiable as an article of steel, n. o. p. f., 1061.

PADS composed in part of wool dutiable as a manufacture of wool, in part, at 50 cents per pound and 35 per cent. ad valorem, 2987.

PAINTERS' COLOR, a certain kind of earth prepared for use as, being neither the "ochre" nor "ochrey earth" of commerce, is dutiable at 25 per cent. ad valorem, (447, T. I.,) 4534.

Prepared oxide of iron classified as, 4700.

PAINTINGS as household effects need not be portraits in order to be entitled to free admission as household effects, 4134.

Cheap, on paper and silk intended to be made into fans, dutiable as "manufactures of paper," and "manufactures of silk," respectively, 3807. (See 2760.)

Enamelled paintings on gold or other metal, consisting of small paintings or pictures intended to be set in gold or silver, and made into articles of jewelry, dutiable at 20 per cent. ad valorem, as "manufactured articles, n. o. p. f." 1775.

frames, &c., claimed to be household effects in use abroad. (See Effects.)

for exhibition; importation of, cannot be made free of duty by an individual on the giving of bond for exportation, &c. Free entry of, can only be made by

"any association duly authorized * * * for the promotion of science, art, or industry," 2769.

for wall panels, if the production of professional artists, are dutiable at 10 per cent. ad valorem, as "paintings, n. o. p. f." 2679.

imported after the 22d of June, 1874, for the use of churches or institutions established for religious purposes, are not entitled to free entry, 1886, 2232.

on china and porcelain, dutiable as "china * * * gilded, ornamented, or decorated" in any manner, at 50 per cent. ad valorem, 3446, 2645, 2504.

on earthen-ware dutiable at 40 per cent. ad valorem, 4102, 4101, 4563.

on enamelled copper plates, classified as "paintings," and dutiable at 10 per cent. ad valorem, 5143, (5107 revoked.) (See Enamelled Copper Plates.)

on glass dutiable at 10 per cent. ad valorem, as "paintings, n. o. p. f." (430, T. I.,) if ranking as works of art; if not ranking as works of art, dutiable as "paintings on glass," (34, T. I.,) 3142, 2033, 1996, 3369; *contra*, 2232. (See 551, 2633; also, decisiois of Mar. 29, 1859, and Aug. 20, 1860.)

on ivory dutiable at 10 per cent., as "paintings, n. o. p. f." if entitled to rank as works of art, 2037.

on porcelain, being original paintings and works of art duly executed by hand by a professional artist in Dresden, who made a specialty of painting family portraits on porcelain, dutiable at 10 per cent. ad valorem, as "paintings, n. o. p. f." 3588, *reversing* 3494.

on porcelain, used simply as "a ground," and adapted to use as house ornaments, are dutiable as "paintings;" china-ware painted by artists, dutiable as "decorated china-ware." (Arthur *vs.* Jacob,) 4814.

on silk. Certain paintings on silk, backed with paper, being about two feet by five in size, although they might be used as curtains or window-shades, if adjudged to be works of art, may be admitted at 10 per cent. ad valorem, as "paintings," (430, T. I.,) 5475.

on silk are dutiable as "paintings, n. o. p. f." at 10 per cent., if such paintings are works of art, 2760; otherwise, dutiable as "manufactures of silk," 3807. (See 2679, 3142.)

so-called, on leather, not dutiable as works of art, but as a manufacture of leather, n. o. p. f., at 35 per cent. ad valorem, 3668; otherwise, if the professional work of an artist, 3037.

The production of American artists exported and returned need not be accompanied by the consular certificate required upon the importation of the works of American artists residing abroad, but will be exempted from duty on the production of the evidence required by the regulations for the free entry of domestic articles exported and returned, 3040.

PAINTS.—Anti-fouling composition for painting bottoms of ships classified as "paint," under provision for "paints and painters' colors, * * * n. o. p. f." and dutiable at 25 per cent. ad valorem, (447, T. I.,) 4973.

The paints enumerated in Schedule M (except white and red lead and oxide of zinc) are subject to duty at 25 per cent., when put up in tubes, as "painters' colors," the specific duty being chargeable only when the articles are imported in ordinary form and for ordinary purposes, 2299.

Water-color, used for painting china, dutiable at 35 per cent. ad valorem, as "water-colors," and *not* as "painters' colors," at 25 per cent., 3447.

PALLS, FUNERAL, intended for use in the performance of funeral ceremonies in the churchés for which they are imported, may be admitted to free entry as "regalia," 2230.

PALM-LEAF FANS having artificial handles of bone and wood dutiable as "fans of every description," not being covered by the exception of "common palm-leaf fans," 1497, 679.

PALM-LEAF MATS dutiable as "baskets and *all other articles* composed of grass, * * * palm-leaf, * * * n. o. p. f.," 676.

PALM-OIL SOAP, crude, dutiable at 1 cent per pound and 30 per cent. ad valorem, as "soap, n. o. p. f.," 2434.

PAMPHLETS, importation of, by mail, 3851.

imported for religious and other societies, not more than two copies of each pamphlet in one invoice may be admitted to free entry, under the provision for books so imported by such societies, 2354, 1206.

imported through the mails, consisting of a journal of proceedings of a society, entitled to free entry as printed matter other than books, under the act of March 3, 1879, 4465.

"**PANCREATIC EMULSION**" dutiable at 50 per cent. ad valorem, as a proprietary medicine, 3828.

PANELS. (See Paintings.)

PAPER, (see Box-Paper; Photographic Paper; Printing-Paper,) 5485, 5302, 4455, 5015.

boxes, fancy, made in the shape of geese, mice, umbrellas, pieces of roast-beef, &c., and intended for use as *bonbonnières*, dutiable at 35 per cent. ad valorem, as "fancy boxes or manufactures of paper," 4268.

cigarette, dutiable at 35 per cent. ad valorem, as "other papers, n. o. p. f.," and not as "smokers' articles," 1799.

envelopes for needles not separately dutiable, (see Needles,) 5163.

exported, printed, and imported, is liable to the same rate and amount of duty as if it were of foreign manufacture, 3065. (See 3087, 2755.)

Gold-beaters', dutiable at 35 per cent. ad valorem, under the provision for "all other paper, n. o. p. f.," 3508.

imported to be printed upon in the United States and returned to the place of exportation is dutiable, 2206, 2157.

Miniature theatres made of illuminated printed cards dutiable at 35 per cent. ad valorem, as "manufactures of paper," 1825.

Music, printed with lines, but without notes, dutiable at 35 per cent. ad valorem, as a manufacture of paper, 3486.

photograph-frames dutiable as "manufactures of paper and glass," at 35 per cent. ad valorem, 1322. (See 3375.)

Photographic, dutiable as "paper, n. o. p. f.," at 35 per cent. ad valorem, 1856.

Plate, so called, held dutiable, as "all other paper, n. o. p. f.," 1549.

Refuse spruce lumber, unfitted for the uses to which lumber is usually applied, and intended for use in the manufacture of paper-pulp, free of duty, under the provision for "poplar or other woods for the manufacture of paper," 3769.

umbrellas dutiable at 45 per cent. ad valorem, as "otlier umbrellas," 4205.

Wood pulp for making, ground into a powder, cannot be classified as "woods * * * for the manufacture of paper," but is dutiable as "dried pulp," at 20 per cent. ad valorem, (341, T. I.,) 2428, 1053.

PAPER-HANGINGS artistically painted dutiable as "paper-hangings and paper for screens or fire-boards," at a duty of 35 per cent. ad valorem, 4437.

PAPER PICTURES.—(1) Printed representations of the Lord's Supper; (2) plainly printed pictures with scalloped edges; (3) pictures printed in colors and mounted on card-board with fancy border; (4) small pictures with borders made to resemble lace; (5) small embossed pictures, printed plain or in colors, stamped by embossing-machine, held to be dutiable as "printed matter," at 25 per cent. ad valorem, (290, T. I.,) 4719.

PAPER STOCK, all rags imported as, containing any appreciable quantity of wool, dutiable as "woollen rags," at 12 cents per pound, 4098.

PAPIER MACHÉ, composed of paper and mineral substances, dutiable at 40 per cent. ad valorem, (15, T. I.,) 5016.

Models or imitations of anatomical and botanical specimens manufactured of *papier-maché*, are not exempt from duty under the provisions for "skeletons and other preparations of anatomy," or as "specimens of natural history, botany," &c., but are dutiable as "manufactures of *papier-maché*," at 35 per cent. ad valorem, 3831, 1767.

PARCHMENT. (See Manuscripts.)

PARIAN WARE differs from ordinary stone-ware in that the latter is much stronger and more durable than the former, owing to the difference in component materials and mode of manufacture, 3819, 2547.

PARIS EXPOSITION, directions for the shipping of goods to, in order to entitle them to free entry on return, 3487.

American goods returned from, may be admitted free of duty on an invoice signed by the commissioner to, in lieu of the usual consular invoice, 3917.

PARKERSBURG, W. VA., discontinuance of, as a port of entry, 2690.

PARSLEY-SEEDS, dutiable as "garden-seeds," at 20 per cent. ad valorem, 1757.

PARTNERS in *commendam* are to be considered, so far as the Customs Regulations are concerned, as full partners, 2417, 2650.

Industrial, are not competent to represent their firm in declaring to invoices of goods shipped to this country unless specially authorized by power of attorney, 1623.

One resident member of a firm may authorize another resident member to execute custom-house bonds in his behalf, 2417.

PARTNERSHIP.—One member of a firm cannot authorize an attorney to execute bonds in behalf of the firm, although such member may himself execute such bonds, 1483.

When any bond is required by law to be executed by any firm or partnership for the payment of duties, the execution of such bond by any member of such firm or partnership in the name of said firm or partnership shall bind all the other members, (19 Stats., 60,) 2878; *contra*, 2261.

PARTS OF MUSICAL INSTRUMENTS, (case of *Foote vs. Arthur*,) 4453.

(See Musical Instruments.)

PASSENGER ACT, approved August 2, 1882, 5351.

Regulations for carrying out, 5331.

All moneys collected under this act must be deposited with either the United States Treasurer, or some assistant treasurer, or national bank depository, to

the credit of the Treasurer of the United States on account of "deceased passengers," 5488.

Instructions as to the requirement of such act as to accommodation of emigrants on shipboard, 5491.

PASSENGER LISTS.—Only *steam*-vessels engaged in trade on the northern frontiers or carrying passengers to foreign contiguous territory need keep passenger-lists, (section 4467, R. S.,) 2903, 2316.
to be transmitted to the Chief of the Bureau of Statistics, instead of to the Secretary of State, 1828.

PASSENGERS carried from one American port to another in foreign vessels, (see Foreign Vessels,) 5220.

from contiguous foreign territory. Section 4366, R. S., which provides for filing of manifests by masters of vessels arriving in the United States containing a list of passengers, &c., does not apply to railroad trains nor to passengers on such trains, 4641.

on excursion-steamers defined to be "every person who pays a stipulated sum for his passage, or is on board in any shape, even free of charge, and has neither interest in the cargo nor belongs to the ship's crew," 4933.

PASSENGERS' BAGGAGE, directions relative to entry of, 2402, 3673.

The forfeiture of dutiable articles contained in, should not be pressed on vague and uncertain proofs of concealment, such as, for instance, a random distribution of dutiable goods among personal effects not subject to duty, or the oath of the person in charge of it which does not fully set forth the dutiable contents, 3628.

PASTE, anchovy, dutiable at 35 per cent. ad valorem, under the provision for "sauces of all kinds," 3492.

Black, used for printing cotton cloth dutiable at 20 per cent. ad valorem, as a non-enumerated manufactured article, 3632.

Sulphide of copper paste free of duty as an "oxidizing paste," 1863.

PASTE CALICES dutiable at 50 per cent. ad valorem, under provision for "artificial and ornamental feathers and flowers, or parts thereof," &c., (351, T. I.,) 4769.

PATENT DEEDS are not dutiable, 2751.

PATENTED ARTICLES, royalty on, is an element of dutiable value, 3490.

PATNA RICE, of which the hull and inner cuticle has been removed, dutiable as "uncleaned rice," (164, T. I.,) 3137; *contra*, 2026. (See decision of Oct. 15, 1866.)

PATTERN-CARDS accompanying dress-goods subject to a separate duty, 3930, 2383.

accompanying merchandise are dutiable, if they have a mercantile value, whether entered on the invoice or not, 2600, 2383.

PATTERNS, cotton, or designs for ladies' garments, dutiable at 35 per cent. ad valorem, as "manufactures of cotton, n. o. p. f," 4071.

Embroidery, dutiable at 25 per cent. ad valorem, 4230; 3941 *cited*.

for dresses, each pattern comprising the material for a garment, and embroidered with linen or cotton thread, dutiable at 35 per cent. ad valorem, as "manufactures of cotton, linen, silk, wool, or worsted, if embroidered * * * n. o. p. f," 3594.

PAVING-STONES dutiable at 10 per cent. ad valorem, 4178.

PAYMENT OF DUTIES allowed to be made at ports other than the port of importation, 4193.

Coin certificates to be received in, 3830.

Liquidation alone is not sufficient under the act of June 22, 1874, to make a settlement of duties final and conclusive after one year, in the absence of fraud. There must also be a full *payment* of the duties found due by such liquidation, 2884.

must be made or secured at the first port of arrival in the United States, 3307.

must be made before the institution of suits after protest and appeal. The fact that such duties were secured to be paid at the time of commencing suit gives no cause of action, 3795.

PAYMENT OF TONNAGE TAX.—Where masters of ships arriving from foreign ports claim to have paid tonnage tax within twelve months, but present no tonnage certificate, information in regard to such alleged payments can be obtained from the Department only, 4226.

PEANUT OIL, dutiable as an "expressed" oil, n. o. p. f., (425, T. I.,) at 20 per cent. ad valorem, 3318, 4085. (See decision of Jan. 18, 1859.)

PEANUTS are dutiable at the rate of 1 cent per pound, under the special provision therefor, (458, T. I.,) 1807.

boiled in brine dutiable at 1 cent per pound, under the provision for "pea-nuts or ground beans," 3240.

PEARLS and pearl shells are "products of American fisheries," and as such are free of duty, when the whole operation of the taking or catch is by documented vessels of the United States, 348.

perforated and strung on silk cord dutiable at 10 per cent. ad valorem, as "pearls not set," 3895, (2871, and 3835, *contra, overruled.*)

PEASE, split, dutiable as a manufactured article, n. o. p. f., 652.

when sold or used for domestic purposes, dutiable as "vegetables;" when intended for use as seed, dutiable as "garden-seeds." The use to which imported pease is to be applied is to be determined by the collector, 76, 651.

PEASE AND BEANS, existing rules in relation to duty on, not to be disturbed, 3848, 1308.

PEAT, dutiable as an unmanufactured article, n. o. p. f., at 10 per cent. ad valorem, 1978.

PEDESTALS.—An imported pedestal, of marble or other material, is dutiable unless it forms part of an imported statue entitled by law to free entry, and is embraced, together with the statue, in a certificate of an American artist or of a United States consul setting forth that both of the articles are the work of an American artist, 693.

not surmounted or accompanied by statues or figures, cannot be considered as statuary, 517.

when imported with and *forming part of* statuary, are dutiable at the same rate as such statuary, 2264, 693, 944. (See 1487.)

PEEL, LEMON AND ORANGE. (See Orange Peel.)

PENAL BOND prescribed by section 4, act of May 28, 1830; fee of collectors for taking, 1628.

PENAL DUTY. (See Additional Duty; Undervaluation.)

PENALTY for receiving excessive customs fees, 1450.

for not sounding fog-signals. (See Fog-Signals.)

The, prescribed by section 4370, R. S., does not apply when the towing began at sea, 3841.

PENALTIES for violations of United States steamboat laws to be exacted by seizure of the vessels by collectors or other chief officers of customs and all inspectors within the several districts. They should, where it is practicable, submit the facts in each case to the district attorney, and take his opinion before action, 4207.

incurred for not reporting change of masters of vessels, and having same indorsed on license: \$10 on new master, and \$2.50 for entry and clearance of registered vessels coastwise, 5306.

under customs-revenue laws, method of procedure for remission of, 4368.

under revenue laws cannot be remitted except upon application by the party in interest. Collectors are required to enforce penalties incurred, leaving to parties their right to seek relief as provided by law. The Secretary of the Treasury can only remit or mitigate such penalties in the manner specified in the laws and regulations, 4254.

PENCILS, camels'-hair. (See Camels'-Hair Pencils.)

composed of wood filled with slate dutiable as "wood pencils filled with lead or other material," 1662.

Crayon, dutiable at 50 cents per gross and 30 per cent. ad valorem, as "pencils of wood filled with lead or other material," 4265.

Leads for, not being *black lead*, but pencil-points manufactured of plumbago or graphite, not a metal, but a mineral substance, dutiable as "manufactured articles, n. o. p. f," 2517.

PENKNIVES, small, having a ring at the end of the handle, and used as watch-charms, &c., dutiable at 50 per cent. ad valorem, as "penknives, jack-knives, and pocket-knives of all kinds," 4236.

PEN-WIPERS made of woollen and cotton rags, combined with wood, brass, and leather, dutiable as "manufactures in part of wool," 1431.

PEPPERS, dried Mexican, dutiable at 5 cents per pound, by assimilation to "red or cayenne pepper," (193, T. I.,) 3302.

PERCUSSION-CAPS, being explosive articles, are not allowed to be transported, without examination and appraisement, from the port of arrival to the port of destination, (section 2990, R. S.,) 1708, 5478.

Dutiable at 40 per cent. ad valorem, 2150. (See 2342.)

PERFORATED PEARLS strung on silk cord dutiable at 10 per cent. ad valorem, as "pearls not set," 3995; (2871 overruled,) *contra*, 3835.

PERFUMERY, alcoholic. Perfumery of which alcohol is the ingredient of chief value is dutiable at \$3 per gallon and 50 per cent. ad valorem, 2380.

Coumarine not dutiable as, but as a manufactured article, n. o. p. f., at 20 per cent. ad valorem, 4288.

PERMANGANATE OF POTASSA, being a chemical salt, and used almost exclusively as a disinfectant, dutiable under the provision for "all other salts and preparations of salts, n. o. p. f," 1545.

PERSIA is a country east of the Cape of Good Hope within the meaning of the law imposing a discriminating duty on merchandise the product of countries east of the Cape of Good Hope exported from countries west thereof, 3538, 1820.

PERSIAN BERRIES, extract of, dutiable at 10 per cent. ad valorem, under the provision for "sumac" and "extracts" and decoctions of logwood and other dye-woods, (442, T. I.,) by assimilation, 3898; *contra*, 3079, 2095.

PERSIAN LAMB-SKINS, pickled, but not dressed, free of duty, 4185.

PERSONAL EFFECTS. (See Effects; Effects, Personal; Carriage; Household Effects.)

PERSONAL-EXPENSE ACCOUNTS of inspectors of steam-vessels, regulations relative to, 3391.

PESETA, Spanish, valued at 19.3 cents, (see Currency,) 4866.

PESO, Cuban. In ascertaining the dutiable value of importations from Cuba, the valuation of the peso will be accepted at 92½ cents, 2671, 4395, 4402.

PETROLEUM barrels of American manufacture returned from abroad unaccompanied by consular certificates, may be admitted to free entry on the filing of a bond, with sufficient sureties for six months, conditioned for the production of the sworn declaration required, 3460.

exported in tin cans. As drawback is allowed only on the cans, their value should be noted in the invoice, with a view to avoid the payment of larger fees for certificates of landing than the regulations require, 3021.

Free entry of barrels exported filled with, 1507.

Refined, above 110° (Fahrenheit) fire-test, may be carried on passenger-steamers when there is no other practical method of transportation; it must be, in any case, received in good iron-bound casks or barrels, or good metallic cans or vessels, in boxes, to be marked with manufacturer's name, name of article, and fire-test. No oil of less than 300° (Fahrenheit) fire-test shall be used as stores on passenger-vessels, 3870, 2332. (See 2257.)

Shipment of, upon steam-vessels. Where there is an all-rail route between two points, however circuitous, it is such an "other practicable mode" of shipment as is contemplated in section 4472, R. S., and would debar passenger-steamers from carrying petroleum and like oils between the two points, unless the expenses attendant upon such transportation by rail shall amount to a prohibition of the trade, 4140, 4256, 4297, 2241. (See 1066.)

used on passenger-steamers, 5237. (See Vessels, Steam.)

Refined, transportation of, on steam-vessels. Department has no authority to decide relative to routes upon which refined petroleum may be carried on passenger-steamers, that matter being covered by regulations under section 4472, R. S., 4586.

on passenger-steamers. Duty of customs officers granting clearances, 4433.

on passenger-steamers. Permission cannot be given to carry such oils on passenger-steamers, even if they do not carry passengers when the oils are being transported, 4939.

PETROLEUM RESIDUUM, when its specific gravity, as tested by an oil-meter, is over 200 Baumé, is dutiable as "crude petroleum," 928.

PETROLEUM TAR, being the waste or refuse after ordinary refining of heavy oils of Canada, is dutiable as an article partially manufactured, u. o. p. f., at 20 per cent. ad valorem, 1900.

PHILADELPHIA, PA., designation of, as a port of entry for goods shipped in bond to Canada, 3323.

PHILOSOPHICAL INSTRUMENTS. (See, generally, 2311.)

books, &c., imported for scientific and educational institutions, under the provision in the free list for such articles so imported, cannot be sold or distributed by such institutions, and if sold or distributed will be liable to seizure and forfeiture, 318.

imported for the use of institutions of learning, &c., must be actually owned by such institutions to be entitled to free entry. Where a professor of such an institution, therefore, imports such apparatus as his personal property, although intended for use in such institution, the apparatus is dutiable, 2256.

PHILOSOPHICAL AND SCIENTIFIC APPARATUS.—Apparatus imported for the use of the New York Dispensary is admissible to free entry, 2831.

Articles sought to be entered as, must possess characteristics indicative of special use. Ordinary glass bottles, although imported by an institution of learning, duly incorporated, &c., cannot be admitted to free entry, 3044.

The provision for, in the free list does not cover slate black-boards for schools, nor writing-paper, though imported for the use of an institution established for educational purposes, 3082.

The provision in the free list for the free entry of philosophical and other apparatus by certain institutions does not permit of the free entry of such apparatus imported by an insane asylum, 326.

PHOSPHATE-ROCK dutiable at 20 per cent. ad valorem, as a mineral * * * substance in a crude state, n. o. p. f., 4113.**PHOSPHATES** containing 90 per cent. of pure phosphate of lime, for fertilizing purposes, admitted free of duty, 4611.**PHOTOGRAPH-FRAMES**, brass, dutiable as "manufactures of brass and glass," at 35 per cent. ad valorem, 3375.

Paper, dutiable as "manufactures of paper and glass," at 35 per cent. ad valorem, 1322.

PHOTOGRAPHIC ALBUMS unbound, held dutiable as "manufactures of paper," 1734.**PHOTOGRAPHIC PAPER**, dutiable as "paper, n. o. p. f.," at 35 per cent. ad valorem, 1856.

not being the printing paper, "sized and glued," specified in 449, T. I., but is a paper charged with albumen, is dutiable at 35 per cent. ad valorem, as "all other paper, n. o. p. f.," (452, T. I.,) 5302.

PHOTOGRAPHIC SLIDES cannot be imported free of duty for philosophical, educational, scientific, or literary purposes, under the provision of the free list, 326.

for lanterns, being pictures on glass plates made by a photographic process, dutiable at 40 per cent., as "manufactures of glass," (34, T. I.,) 2633, 2707.

PHOTOGRAPHIC VIEWS, not being specified in any of the acts admitting articles to free entry, where specially imported for colleges, schools, &c., are not exempt from duty when so imported, 1657.**PHOTOGRAPHS.**—Bone charms containing small photographs on glass dutiable as "articles * * * of which glass shall be a component material, n. o. p. f.," at 40 per cent. ad valorem, (34, T. I.,) 2803.

Colored, dutiable at the same rate of duty as photographs, uncolored, 2641.

dutiable, by assimilation to engravings, at 25 per cent. ad valorem, 3211, 3060, 2633; *contra*, 663, 2641.

Importation of. In limited numbers photographs may be imported through the mail for personal use, or distribution to relatives or friends without entry or payment of duty. Photographs imported for sale, or in considerable numbers, or contracted for and supplied to classes in schools or colleges, dutiable at 25 per cent. ad valorem; and they must be entered at the proper custom-house, according to the usual course of procedure. Packages of photographs, which are hereby held to be subject to duty, should to avoid trouble not be sent by post, 3060.

PHYSICAL EXAMINATION of foreign seamen, 5414.

of seamen of the mercantile marine, regulations for the, 4046.

PIANO-KEYS, ivory strips for, dutiable as "manufactures of ivory," at 35 per cent. ad valorem, 3064.

PIANOS, (small,) cheap, bought and sold as toys, and chiefly by dealers in toys, dutiable as "toys," at 50 per cent. ad valorem, 2107.

PIASSOVA dutiable at 10 per cent. ad valorem, as a raw and unmanufactured article, n. o. p. f., 3457.

PICKLES.—Cucumbers imported in hogsheads and preserved in salt and water, dutiable as "pickles, n. o. p. f.," at 35 per cent. ad valorem, 1818.

PICTURES, decalcomania, dutiable as "printed matter," at 25 per cent. ad valorem, 3822; *contra*, 2950. (See Arthur *vs.* Moller, 7 Otto, 365.)

Mosaic, made of marble, should be classified as "manufactures of marble," and not as "paintings," 1448.

PIG-IRON, (Bessemer.) Certain iron, imported as Bessemer pig-iron, classified as "iron in pigs," according to the opinion of appraiser's office at New York that it was iron, and not steel, 4585.

imported and destined inland. As such iron is imported in bulk, and as the act relating to the immediate transportation of dutiable merchandise expressly exempts such merchandise from its provisions, it should be entered for warehouse and transportation, 2733.

imported for construction and equipment of vessels cannot be converted into castings and used on the vessels free of duties under section 2513, R. S., 4941.

PIG-TIN.—In entries of tin cans for exportation with benefit of drawback the particulars of the importation of the pig-tin used in the manufacture of the solder may be omitted, as no pig-tin is produced in the United States, 4211.

PILE-DRIVER propelled by paddle-wheels worked by steam is subject to steam-boat-inspection laws, 4439, 4795.

PILOTAGE.—There is no public act of Congress forbidding the collection of fees for local pilotage, under State law, on foreign naval vessels to and from ports of the United States, 1884.

PILOT-BOATS are regarded as engaged in "trading," and must be licensed under the coasting laws, 3076.

The white light required under section 4233, R. S., to be shown by, may be hoisted to a stay, or set in any position that will secure a substantial compliance with the object of the law, which is the carrying of a distinguishing light at or near the height of the mast-head while the boat is on her station, 3585, 3000.

PILOT-RULES, (see Steam-Vessels,) 4778.

Amendment of, 4457.

PILOTS, (see Steam-Vessels,) 4623.

and pilot apprentices, actually employed in the care, preservation, or navigation of

the vessels on which they are engaged, are liable for the payment of marine-hospital dues, 4388; *contra*, 5136. (See 2309.)

Applicants for pilot's license must pass examination for color-blindness, 4846. applying for renewal of license or an original license must undergo a visual examination in order to determine whether they can distinguish the colored lights used as signals on steam-vessels; examinations to be made by surgeons of the Marine-Hospital Service, free of expense, who will give a certificate to the applicants that all the requirements are fulfilled, 4421.

are seamen, and are subject to hospital dues, 2167, 2309.

Examinations of, for color-blindness, when employed at places remote from a marine-hospital station, may be made by respectable resident physician. A second visual examination will not be required in any case, 4441.

Examinations for color-blindness. In what cases a party has a right of appeal to the Supervising Inspector from order refusing to grant a license, 4723.

Incompletely color-blind may be licensed at the discretion of local inspectors, 4539. licensed under United States laws are not exempt from performance of duties under State laws, as working on county roads, &c., 4970.

Licensing of. Pilots acting under a State license are required also to have a license issued by the United States, 4141.

of steam-vessels must be American citizens, 1692.

Re-examination for color-blindness allowed under certain circumstances, 4694.

State, are required to take out a United States license as pilot of steam-vessels, where such pilots pilot coastwise vessels into port, 2279.

When the licenses of, extend beyond the jurisdiction within which they are issued, the board issuing them shall refer them to board of inspectors having jurisdiction over remainder of their routes, 3870.

who are color-blind may be licensed for daylight routes only, on steam-vessels, 4791. who go out in pilot-boats merely for the purpose of piloting into harbor inward-bound vessels, and who have no care or responsibility in the management of the pilot-boat, are not subject to the marine-hospital tax, 5136.

PILOTS' LICENSES, regulations for indorsing upon, the fact of examination for color-blindness, 4463.

PINE-APPLES preserved in their own juice and sugar cannot be classified as "fruits preserved in their own juice," but are dutiable as "fruits preserved in sugar," 1186.

PINE-SEED, consisting of the meat or kernel of the pine-tree seed, from which the rind or covering has been removed, dutiable at 25 per cent., as a non-enumerated manufactured article, 3532.

PINS, 1499.

PIPE-BLOCKS, brierwood, dutiable at 20 per cent. ad valorem, as "wood, unmanufactured, n. o. p. f." (228, T. I.,) 3411.

PIPE-BOWLS, 594.

of clay, not "common" or "white," dutiable at \$1.50 per gross and 75 per cent. ad valorem, (467, T. I.,) and are not "parts of pipes," 4711.

PIPE-SOCKETS dutiable at 75 per cent. ad valorem, as "other parts of pipes," &c., (466, T. I.,) 3376.

PIPES.—Canes so made as to also serve as pipes, dutiable at \$1.50 per gross and 75 per cent. ad valorem, as "pipes," 3692.

Clay, colored and varnished, with India-rubber bands at the mouth-piece, dutiable as "other smoking-pipes," at \$1.50 per gross and 75 per cent. ad valorem, 2070. (See decision of Oct. 19, 1864.)

Clay, having a small piece of quill over the mouth-piece, or having a small turkey-bone stem joined to the bowl by means of a quill, not common clay pipes, but dutiable at \$1.50 per gross and 75 per cent. ad valorem, as "smoking-pipes and pipe-bowls, n. o. p. f." 4174.

Made of a superior quality of clay, glazed and colored, with bowls representing grotesque and fancy figures, dutiable at \$1.50 per gross and 75 per cent. ad valorem, as "all other tobacco-smoking pipes * * * n. o. p. f." (467, T. I.,) 3073, 3384.

The expression "pipes, clay, common or white, 35 per cent. ad valorem," covers all clay pipes which contain no other compound than clay, and are without any additional component after being cast. The phrase referred to includes those pipes made of common pipe-clay, which are cast with ornaments of heads, animals, or other designs. The French clay seems to be the common pipe-clay of France, and to be included in the word clay used in the statute quoted, 3722.

PIRATE.—Venezuelan steamer "Colon" to be detained if found in waters of United States, 5301.

PITH HATS, (see Hats,) 4874.

Covered with worsted cloth, which cloth comprises about 35 per cent. in value of all the materials, dutiable at 50 cents per pound and 40 per cent. ad valorem, as "wearing-apparel composed wholly or in part of worsted." Such hats covered with linen or cotton, and containing neither wool nor worsted, dutiable at 40 per cent. ad valorem, 3557.

PLAITED SILK drawers, made on frames, being manufactures of silk and cotton, cotton chief value, dutiable at 35 per cent. ad valorem, as "wove * * * drawers * * * made on frames," &c., 3771. (See 3690; 6 Otto, S. C. Reps., 118.)

Gloves, manufactured of silk and cotton, cotton being the component material of chief value, dutiable at 35 per cent. as "gloves * * * made on frames, of whatever materials composed, * * * n. o. p. f." 3690. (6 Otto, S. C. Reps., 118.)

Shirts, made on frames, being manufactures of silk and cotton, cotton chief value, dutiable at 35 per cent. ad valorem, as "wove shirts * * * made on frames," &c., 3771. (See 3690; 6 Otto, S. C. Reps., 118.)

PLANKING, ship, which differs from ordinary plank in that it is from one and a half to six and eight inches thick, with rough edges, following the natural shape of the tree, free of duty, 4012. Ship-planks of the necessary width and thickness, the edges of which have been squared, may be included under the term "ship-planking," and admitted free of duty, 4347.

PLANTS. (See Bulbs; Seeds.)

Lilies of the valley should be classified as, and be subject to a duty of 20 per cent. ad valorem, 4419.

Live, may be entered for immediate transportation, 3726.

Promulgation of act of May 9, 1874, relative to, 1833.

The description of plants entitled to free entry under the provision in the free list for "fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation," are not only those which, being natives of tropical or semi-tropical countries, are imported directly therefrom, but also those which, although in-

digenous to tropical or semi-tropical countries, are imported from other countries where they have been propagated in hot-houses. If, however, a plant originally of a tropical or semi-tropical species undergoes such a change by its removal to another climate as to entirely change its characteristics, it would not be entitled to free entry under said provision, 1746.

Tropical fruit, not bearing edible fruits cannot be admitted to free entry, 2018.

PLAQUES, china, painted, dutiable as "china * * * gilded, ornamented, or decorated *in any manner*," at 40 per cent. ad valorem, 4103, 4563. (See 618.) Glass, ornamented, dutiable as "mannfactures of glass, n. o. p. f." at 40 per cent. ad valorem, (34, T. I.,) 3012. (See 618.)

of china or earthen ware, painted by hand, held dutiable as "china, decorated," and "earthen-ware, painted," at 50 and 40 per cent., respectively, without regard to the artistic merits of the work, (14, 15, T. I.,) 4563.

Painted, dutiable as "decorated porcelain-ware," at 50 per cent. ad valorem, (14, T. I.,) 5012.

PLASTER, adhesive, dutiable as a medicinal preparation, n. o. p. f., at 40 per cent. ad valorem, (412, T. I.,) 2078.

Cracked-rock, dutiable at 20 per cent. ad valorem, as an article manufactured in whole or in part, n. o. p. f., 2573.

PLASTER OF PARIS, ground, is dutiable as a manufactured article, n. o. p. f., at 20 per cent. ad valorem, 2159.

PLATE-GLASS, fluted, rolled, or rough. Duty on glass above the maximum size is 2 cents a foot; where the weight is over one hundred pounds to the one hundred square feet, each additional pound is considered the equivalent of a foot. Duty is assessed according to the size of the glass, 4532.

Silvered, (see Glass,) 5455.

PLATES, tin, damage allowance may be made on, 3510.

Tinned iron, dutiable at $2\frac{1}{2}$ cents per pound, as "iron plates galvanized or coated with any metal otherwise than by electric batteries," (131, T. I.,) 2591; *contra*, 675, and decision of Apr. 24, 1865.

PLAYING-CARDS.—Card-boards dutiable as "playing-cards, partially manufactured," at 25 cents per pack, 3270.

PLEASURE-STEAMERS must be inspected, (see Vessels, Steam,) 5070.

PLOW-STEEL, consisting of thin plates from one-fourth to one-half inch thick, dutiable as "steel in sheets," 1484.

PLOWS, steam. By the act of June 6, 1872, steam-plow machinery was exempted from duty for a period of two years. The exemption expired by limitation June 6, 1874, and such plows and plow-machinery are now dutiable, 2723.

PLUMBAGO, powdered, free of duty under the provision in the free list for "plumbago," although it has undergone a process of refinement, 1627. (See 1517.)

The provision for, in the free list does not embrace preparations involving mixture of other ingredients, nor even blocks of, put up for special uses. Blocks composed of plumbago with other ingredients are dutiable at 20 per cent. ad valorem, as a manufactured article, n. o. p. f., 1947.

PLUMS, Myrobalan, dutiable at $2\frac{1}{2}$ cents per pound, as "plums," (475, T. I.,) 2670. soaked in brine and then dried, dutiable at $2\frac{1}{2}$ cents per pound, as "plums," 3811. The fruit known in France as "*prunes commune*" are not the prunes of commerce, but are plums, and are dutiable as such, at $2\frac{1}{2}$ cents per pound, (475, T. I.,) 3233.

PLUSH, HATTERS'. (See Hatters' Plush.)

POCKET-KNIVES.—Knives having in addition to the knife-blade a fork which can be opened and shut in the same manner as the knife-blade, dutiable at 50 per cent., as "jack-knives and pocket-knives" of all kinds, (86, T. I.,) 5499.

POINT REYES LIGHT-STATION re-established, 1398.

POLARISCOPE, description of, and method of using in testing sugar, 4656.

POLISHING-CLOTH, being a heavy, coarse, woollen fabric, intended for use in polishing marble, dutiable at 50 cents a pound and 35 per cent. ad valorem, under the provision for "all manufactures of wool of every description, not herein o. p. f.," (242, T. I.,) 3147.

POLISHING-STONES, artificial, are not entitled to free entry, but are dutiable at 20 per cent. ad valorem, as manufactured articles unenumerated, 3525.

POMADES.—Merchandise claimed to be oil of jasmine, &c., contained in lard, dutiable as a pomade, at 50 per cent. ad valorem, (348, T. I.,) 2543.

POPPY OIL, specially treated and prepared for artists' use, and not the article commercially designated as poppy oil, dutiable at 50 cents per gallon and 25 per cent. ad valorem, as "varnish," 3473.

PORCELAIN, decorated, fitted for use as ornaments in rings, breastpins, ear-drops, &c., dutiable as "porcelain * * * decorated in any manner," 618. (See Plaques.)

ear-rings dutiable as "decorated china," at 50 per cent. ad valorem, 2898.

Pottery, &c., imported by a private individual for ultimate presentation to a museum of fine arts cannot be admitted free of duty under the act of June 6, 1878, 3664.

PORCELAIN-WARE is defined to be a semi-transparent variety of earthen-ware, or "generally all earthen-ware which has been semi-vitrified and become translucent in the kiln," (McElrath's Dictionary, p. 397,) 3253.

PORT OF DELIVERY, Atlanta, Ga., (act approved February 28, 1881,) 4790.

Chattanooga, Tenn., (act approved February 28, 1881,) 4789.

Indianapolis, Ind., (act approved March 3, 1881,) 4892.

PORT OF IMPORTATION.—The port where the materials were withdrawn and the duties paid is the "port of importation," from which the drawback certificate must issue, 4275.

PORT OF SHIPMENT.—The port or place in Canada where merchandise is laden on the railroad-car in which it arrives in the United States is to be considered as the port or place of shipment, 3465.

PORTRAITS, CRAYON, dutiable at 10 per cent. ad valorem, by assimilation to paintings, 3825.

PORTRAITS, FAMILY.—Paintings need not be family portraits to be entitled to free admission as household effects, 4134.

photographed upon china and painted by hand, dutiable as "china * * * gilded, ornamented, or decorated in any manner," at 50 per cent. ad valorem, 3494.

PORTSMOUTH, VA., changes in customs district, 5278.

PORTUGAL.—The United States is admitted to the benefits of Annex B of the Portuguese French Treaty of 1866, reducing the duties on certain importations from France, 4521.

PORTUGUESE VESSELS admitted into ports of the United States, on the same terms as vessels of the United States, 5130. (Circular of March 25, 1879, modified.)

POSTAGE on foreign mail matter to be paid in ordinary private stamps, which will be issued to chief clerk of the Treasury Department for the purpose, 3899. on printed matter. Printed matter, including books, blanks, charts, &c., 1 cent for every one ounce or fraction thereof, 2929, 2165; *contra*, 2897.

POSTAGE, OFFICIAL, form of envelopes for. Employés using official stamps for private matter will be discharged, 3928.

Substitution of official envelopes for official stamps; regulations relative to their use, 3182. But officers of Treasury Department outside the city of Washington to continue to use official stamps, 3245.

POST ENTRY must be made of their surplus cargo by masters of coal-vessels, in common with ships transporting any other merchandise, 3616.

POST-HORNS dutiable at 35 per cent. ad valorem, as "manufactures of brass," and *not* as "musical instruments," 3955.

POTASH. (See Crude Carbonate of Potash.)

Bicarbonate of, dutiable at 40 per cent. ad valorem, as a medicinal preparation, 4117.

Caustic, or hydrate of, dutiable at 20 per cent. ad valorem, as an unenumerated article, 3940.

Crude, the enumeration "black salts" in the free list is limited to, 1381, 2729.

Pure or crude, very nearly resembling salaratus, and fit for same uses as bicarbonate of soda, dutiable under provisions of section 2499, R. S., (similitude clause,) at the rate of 1½ cents per pound, 4450.

POTASSA. (See Permanganate of Potassa.)

Tartrate of soda, which, though possessing some simple medicinal properties, is used as a summer beverage, and *not* as a medicine, dutiable at 20 per cent. ad valorem, as a manufactured article, n. o. p. f., 2682. (See 722.)

POTATO STARCH dutiable at 1 cent per pound and 20 per cent. ad valorem, (507, T. I.,) 1874.

POTATOES, allowance for dirt on. (See Allowance.)

Canadian, may be forwarded from Canada under seal and manifest. On arrival at their destination they may be entered for consumption, exportation, or transportation, but not for warehouse, 3791, 3184, 3437.

notwithstanding they are imported for seed, are dutiable at the rate of 15 cents per bushel, (169, T. I.,) 1803.

Weighing of, no fee should be charged for, 3165.

POTTERY. (See Ceramics; Earthen-ware.)

Cream-colored and glazed wares which have been partly dipped and are made from clay twice sifted, and superior in quality to that used in the manufacture of common earthen-ware, dutiable at 40 per cent. ad valorem, (15, T. I.,) 3219.

POUCHES, India-rubber. (See, generally, 2169.)

India-rubber, and iron and India-rubber, made for containing chewing-tobacco, dutiable at 25 and 35 per cent., respectively, as "articles composed wholly of India-rubber" and "manufactures of rubber and irou," 3766.

India-rubber, for chewing-tobacco, dutiable as "manufactures of rubber and irou," at 35 per cent. ad valorem, and *not* as "smokers' articles," 4258.

Leather. Where certain leather pouches were entered as "smokers' articles," such pouches being of the character generally used by smokers, and both the consignor and consignee of the merchandise were dealers exclusively in "smokers' articles," permission to enter them as manufactures of leather, on the ground

that they were generally used as "coin-bags," was denied, and the original assessment of duty was affirmed, 3695.

of silk and rubber for chewing-tobacco, in form of birds, pistols, &c., are not "smokers' articles," but are dutiable at 50 per cent. ad valorem, as "manufactures of India-rubber and silk," (387, T. I.,) 4922.

POULTRY, dressed, dutiable at 10 per cent. ad valorem, as an unmanufactured article, n. o. p. f.," (section 2516, R. S.,) 2325; *contra*, 2060.

POWDER, BLASTING, of domestic manufacture, which has been exported and become damaged abroad by moisture so as to unfit it for use in blasting, has not undergone such a change in its condition as to deprive it of the right to free entry on being returned to the United States, 2755. (See 3065, 3087, 2801, 2252.)

POWDER, GOA. (See Goa Powder.)

POWDER-PUFFS dutiable at 40 per cent. ad valorem, by assimilation to "brushes," (300, T. I.,) 3028. The fact that such puffs possess as a component material a small scrap of silk does not change the above classification, 3114.

POWERS OF ATTORNEY.—Consuls will require agents to file at the consulate duly authenticated powers of attorney before allowing them to sign invoices of goods shipped by their principals to the United States, 3943.

for the transaction of custom-house business to stand until revoked. Article 789 of Customs Regulations amended accordingly, 5099.

In all cases drafts for claims will be made to the order of the claimant, and will be delivered to the proper attorney, 3055; *contra*, 2189, 1798, 1375.

In every case to be finally adjudicated in this Department the attorney shall present a power of attorney from the claimant to prosecute the case, and shall be regarded as the attorney in such case, with the right to receive any draft therein. The claimant may change his attorney at any time with the consent of the proper officers of the Department, 3055, 2189, 1375; *contra*, 1798. In cases certified by the Court of Claims, or by any commission created by Congress, the persons certified by said court or commission, as the attorneys of record shall be regarded as such by the Department, and be entitled to receive the drafts in such cases, 3055; *contra*, 2189.

to make entry must be filed at the custom-house, 2481, 1921.

PREPARED CHALK dutiable at 25 per cent. ad valorem, as "chalk, n. o. p. f.," (22, T. I.,) and *not* as a "medicinal preparation," 3129. (See decision of Nov. 1, 1866.)

PREPARED COCOA-NUT, being manufactured from imported cocoa-nuts and sugar refined from imported raw sugar, is entitled to drawback, 4664.

PREPARED OXIDE OF IRON, composed of a mixture of colcothar or oxide of iron, prepared with carbonate of lime, is a painters' color, and is dutiable as such, at 35 per cent., (447, T. I.,) 4700.

PRESERVED FRUIT. (See Fruit.)

PRESERVED PRUNES. (See Prunes.)

PRESERVES, the value of jars containing, is not a dutiable charge, but a part of the cost of the goods, 4333.

PRICES CURRENT, consular officers requested to furnish, 3856.

"**PRINCIPAL APPRAISERS**," the, mentioned in section 2929, R. S., are the local appraisers of the port, 3809.

PRINTED MATTER. (See, generally, 1954, 2011; also, Papers; Pictures; Fashion-Plates.)

All lithographic prints on plain paper, not further manufactured than by the printing on, dutiable as, 3941, 4221, 1449; *contra*, 2950, 3074, 3100, 1898. (See *Arthur vs. Moller*, 7 Otto, 365; also, 3822.)

Blank forms, *i. e.*, forms for deeds, bonds, blank checks, bill-heads, labels, tags, &c., printed on paper in the ordinary manner, and bonds, wrappers, &c., not further manufactured than by the printing thereon, dutiable as, 3941, 4221; *contra*, 2950.

consisting of relief pictures, embossed cards, pictures on pasteboard frames, embossed borders, medallion pictures, bouquets, and clock-shaped cards, are dutiable at 25 per cent. ad valorem, (290, T. I.); Knall bonbons and combination cards, moved by pulling a silk ribbon, dutiable at 35 per cent. ad valorem, as "manufactures of paper," 4767.

Decalcomania pictures dutiable as, at 25 per cent. ad valorem, 3822; *contra*, 2950. (See *Arthur vs. Moller*, 7 Otto, 365.)

Engraved slipper-patterns, dutiable as "printed matter," 339.

four cards joined together by cotton placed within the sheets, each card containing a picture on both sides, dutiable as, (290, T. I.,) 4744.

other than books, may be imported by post free of duty, (under postal treaties and conventions,) whether intended for sale or for the personal use of the addressee, (Attorney-General's opinion,) 4945.

printed sheets, not bound, for books, are not books printed and *manufactured* within the provision of the free list for "books * * * printed and manufactured more than twenty years," and such sheets are dutiable as printed matter, at 25 per cent. ad valorem, 3716.

PRINTERS' BLANKETS, being endless belts of India-rubber and cotton, dutiable as "manufactures of India-rubber and cotton," at 35 per cent. ad valorem, (388, T. I.,) 3212.

PRINTERS' FLANNELS, dutiable at 20 cents a pound and 35 per cent. ad valorem, (244, T. I.,) 4612.

PRINTING AND BINDING, regulations relative to, 4251.

PRINTING-PAPER, sized, which is recognized in the trade as sized printing-paper, and the general use of which is for printing purposes, is dutiable at 25 per cent., under the provision for "paper, sized or glued, suitable only for printing-paper," (449, T. I.,) 4455.

Sized and glued, (claimed to be lithographic paper,) classified under the provision for "paper, sized and glued, suitable only for printing-paper," and dutiable at 25 per cent. ad valorem, (449, T. I.,) 5015.

PRINTING-PRESS, an old, cannot be imported as scrap-iron, though packed in parts and pieces for convenience of transportation, 3185, 3294.

An old, which had been exported from the United States twenty years before, and which had during that time become useless for the purposes for which it was exported, was not admitted free of duty, not being in the same condition as when exported; dutiable as a manufacture in part of steel, at 45 per cent., 3294.

PROCEEDS OF SALE of unclaimed goods, amendment of article 765, Customs Regulations, relative to, 5100.

PROFESSIONAL BOOKS, IMPLEMENTS, &c. (See Tools of Trade.)

The word "professional," as applicable to books and instruments, and the words "trade, occupation, or employment," as applicable to implements and tools of trade, in the statute plainly qualify and restrict the purport of the act. The

articles must be such as are peculiar to the trade or profession of the owner to be entitled to free entry. An immigrant who intended to pursue the business of peddling organs, &c., in the United States was not allowed, therefore, to bring with him horses, wagons, &c., (not used for the purposes of immigration,) although he intended to use them in his business, 2822. (See 613.)

A lay figure of an artist held entitled to free entry as a "professional implement," 876.

PROFESSIONAL BOOKS OF JOURNALISTS.—Only such books can be entered free of duty by journalists as professional books as relate to public policy and pending general and national questions. Books of poetry and fiction cannot be so entered, 1988.

PRO FORMA INVOICE.—Additional duty of 20 per cent. not to be added when merchandise covered by a *pro forma* invoice is advanced 10 per cent. by appraiser, 4025; this decision does not apply in the case of additions for charges, *contra*, 2365.

As entry by appraisement without certified invoice is, by section 9, act of June 22, 1874, confined to personal effects and merchandise not exceeding \$100 in dutiable value, it is suggested that the United States appraiser be instructed not to state the value found by him in cases where it is by importers claimed not to exceed the sum limited by law for which entry may be made without invoice, when he finds the value to be over that amount, 2334.

Liquidation of entries made on *pro forma* invoices prior to the receipt of the certified invoice does not affect the rights of the parties, and reliquidation may be made on receipt of the certified invoice, 4234, 4637.

need not be made abroad, 4338.

Where both the entered and the appraised value of merchandise is less than \$100, and entry has been made upon a *pro forma* without bond to produce a certified invoice, an additional duty of 20 per cent. accrues upon the report of the appraiser that an undervaluation of more than 10 per cent. has accrued in the entry, 4149.

Where entry is made of merchandise on a *pro forma* invoice which omits to specify charges, and the appraiser makes an addition for the charges thus omitted amounting to more than 10 per cent. of the entered value, and bond having been given for the production of a consular invoice, and such invoice, being presented, does not specify the charges omitted by the importer and added by the appraiser, the additional duty assessed must be paid, 3978.

Where entry of merchandise was made on a *pro forma* invoice, and on the subsequent production of the certified invoice such merchandise was found to be undervalued more than 10 per cent., no reason was perceived why authority should be given for amending the entry, and additional duties were levied on the difference between the entered value and that stated in the certified invoice. Penal duty of 20 per cent. did not accrue, the entered value not being raised by the appraiser, 2739.

Where entry of merchandise is made on a, and the certified invoice afterward received shows the dutiable value to have been less than the value stated in the *pro forma* invoice, the entry cannot be amended, 2146.

PROMENADE-DECK is a "deck to the hull," and should be admeasured and included in the gross tonnage, 3122.

PROOF OF WHISKEY.—Where there is a difference between the proof of whiskey transported in bond as ascertained at the port of importation and at the port of destination, the proof ascertained at the port of importation is to be taken without submitting the case to the Department, 3950.

PROPELLER-SHAFTS, (steel).—The articles were described on invoice and entry as axles, but were steel shafts for steamers, dutiable as "manufactures of steel," at 45 per cent., (91, T. I.,) 4683.

PROPERTY RETURNS, directions relative to, 1824.

PROPRIETARY MEDICINES. (See Hoff's Malt Extract, 4834; "Salicylate Sonde, 4809.)

Medical preparations which are prepared according to some *private formula or secret art* are dutiable as "proprietary medicines," at 50 per cent. ad valorem, 4188.

Robinson's corn-solvent pencils classified as, 4693.

Salve imported in bulk, manufactured according to a secret formula, recommended for the cure of rheumatisms, &c., and put up in the United States, classified as "proprietary medicine, and dutiable at 50 per cent., (479, T. I.,) 4835.

PROTEST AND APPEAL against collection of tonnage dues must be made in writing, not verbally, within the time required by law. The destination of the vessel should be stated, when she cleared from port, and also whether she carries cargo or passengers, 1372.

Any number of entries may be included in one protest and appeal. Protests and appeals are deposited with collectors of customs merely for *transmission* to the Department, and should in all cases be forwarded, whether filed in due time or not, 3746.

are in no case required in advance of the liquidation of an entry, and an error in the ascertainment and assessment of duties may be corrected at any time prior to the liquidation of the entry, without protest and appeal, and any excess of duties found due to the importer on liquidation may be refunded, 3308.

Damage allowance may be made without, 3551.

made at any time prior to the expiration of the ten and thirty days, respectively, specified in section 2931, R. S., to be regarded as within the requirements of the law as to time, and not necessarily subsequent to liquidation of the entry, 4079; *contra*, 3730.

on payment of tonnage tax, directions relative to, 2583.

The liquidation of an entry takes place in the case of goods which have been entered for warehouse at the time of the withdrawal entry for consumption, and if protest and appeal is made within ten days of that date it is made in time, (section 2931, R. S.,) 2809. (*Westray vs. United States*, 18 Wall., 329.) to be made by the owner, importer, consignee, or agent of the merchandise, or by the so-called "ultimate consignee," whose name appears of record in the papers connected with the entry, 4813.

PROTESTS. (See Appeal.)

Goods presumably free as personal effects should not be held subject to the rule as regards protest and appeal. They are open to review on the original question whether they are or are not merchandise, and if found not dutiable on such review, refund may be authorized in the absence of protest, 1983.

The grounds of objection to the particular payment sought to be recovered back must not only be distinctly but specifically set forth in a protest. It must be

applied to a particular payment. Hence, a notice at the close of a protest that it is to apply to all future similar importations does not dispense with the necessity of a protest in reference to those importations. (Warren *et al. vs. Peaslee, 2 Curtis, 231.*)

The ten days allowed by section 2931, R. S., for filing of protest, includes intervening Sundays and holidays, 3139.

Collector should examine complaint, and if it be well grounded, should revise his decision without submitting the case to the Department. Monthly reports of such revisions will be made to the Department, 4972.

The date of the receipt of protests at the custom-house should be noted on the documents, so that an inspection will show whether they were duly filed, 2813.

PROTESTS AND APPEALS, publication of laws relative to, 2389.

and other applications for relief under the customs-revenue laws, may be filed at the port in which the applicants or their agents reside, and collectors will receive and forward them to the Department, with a report in each case, 2782.

will not be received unless they distinctly and specifically state what the goods are, and what provisions of law are claimed to be applicable to the case, 1935, 1154.

PROVENDER, consisting of a variety of grains mixed together and ground up, and thereby losing its identity as grain, is properly classified for duty at 20 per cent. ad valorem, as a manufactured article, n. o. p. f., 2841.

PRUNES, preserved, not being the prunes of commerce, but prunes preserved by a peculiar process with sugar, whereby the fruit is made to present the same appearance externally as when plucked from the tree, dutiable at 35 per cent. ad valorem, as "fruits, preserved in sugar," (327, T. I.,) 2654.

The fruits known in France as "*prunes commune*" are not the prunes of commerce, but are plums, and are dutiable as such, at 2½ cents per pound, (475, T. I.,) 3233.

Weisbaden prunes classified as "prunes," under the provision for "dates and prunes," and dutiable at 1 cent per pound, (339, T. I.) No sugar was used in preserving the prunes, 4993.

PRUNES AND PISTOLES preserved in sugar dutiable at 35 per cent. ad valorem, under the provision for "fruit preserved in sugar," &c., (327, T. I.,) 4793.

PRUNE WINE dutiable as a non-enumerated manufactured article, 721.

PRUSSIAN BLUE, 1575, 1530.

PUBLIC BUILDINGS, instruction to engineers and firemen of, 4667.

Returns from custodians of. "Returns of furniture and fixtures" will be made to the Secretary of the Treasury, annually, on the 31st of December of each year;" "returns of public property" will be made on the 30th of June of each year. A statement must be made on the final sheet of each return accounting for articles sold or otherwise disposed of during the year for which the return is rendered, and the amount realized from the sale, &c., 3789.

PUBLIC HEALTH, consular and other officers no longer required to furnish information relative to the, to the Surgeon-General Marine Hospital Service, 4040.

PUBLIC MONEY, regulations relative to the deposit of, 2581, 2561.

PUBLICATION of statistics from the custom-house records relative to the importation or shipment of any particular merchandise will not be made through the press, even if shippers or importers so request, 4352.

PUFFS, POWDER. (See Powder-Puffs.)

PULLMAN PALACE CARS running from Montreal to Boston. (See Railroad-Cars.)

PULP-BLUE dutiable at 20 per cent. ad valorem, as an unenumerated manufactured article, 4089.

PULP, DRIED WOOD, ground into a powder, cannot be classified as "woods * * * for the manufacture of paper," but is dutiable as "dried pulp," at 20 per cent. ad valorem, (341, T. I.,) 2428, 1053.

PUMICE-STONE BRICKS, consisting of pumice-stone in a crude state, roughly sawed or cut into somewhat regular-sized blocks or bricks, free of duty, as "pumice-stone," 1517. (See 1627.)

QUALIFICATION of sureties on bonds conditioned for the exportation of domestic distilled spirits, regulations relative to, 4058.

QUARANTINE, cattle imported from England to undergo a, of ninety days, except when State laws provide for the quarantine of such cattle, 4104. A quarantine of ninety days will be enforced, including any term during which said cattle may be quarantined by State authorities, 4369.

Duties of United States officers with reference to, 1944.

of imported neat-cattle. Period of duration, ninety days, to date from the time the cattle are exported from the foreign port, instead of from the date of arrival in the United States, 5248.

of neat-cattle. Amendment of regulations regarding quarantine of such cattle from Europe, Australia, and New Zealand, 4931.

Paragraphs 61 and 62 of regulations governing the Marine-Hospital Service relative to, 5340.

QUERCITRON, extract from black oak, being a manufactured article, n. o. p. f., is dutiable at 20 per cent. ad valorem, (section 2516, R. S.,) 4816.

QUETSCH PAPIER dutiable at 35 per cent. ad valorem, under the provision for "all other paper, n. o. p. f.," 3508.

QUILLS, stripings of, for use in the manufacture of brushes or like articles, dutiable at 10 per cent. ad valorem, as "raw or unmanufactured articles," (section 2516, R. S.,) 4705.

Quill toothpicks cannot be admitted to free entry as "quills, prepared." They are dutiable as a manufactured article, n. o. p. f., 1291.

QUINCE-SEED not recognized as medicinal seeds, and should be classified under the provision for "all other seeds for agricultural and horticultural purposes," and dutiable at 20 per cent. ad valorem, 4385.

QUININE, salts of, free of duty if imported after July 1, 1879, 4077; dutiable if imported before, 4084.

QUINOILINE, a precipitated extract of Peruvian bark, used as a substitute for quinine, dutiable at 40 per cent. ad valorem, as a medicinal preparation, n. o. p. f., 2603.

RACKET-BALLS manufactured of woollen cloth dutiable at the rate of 50 cents per pound and 35 per cent. ad valorem, as "manufactures wholly or partially of wool, n. o. p. f.," 3921.

RAFTSMEN employed on tow-boats liable to pay marine-hospital dues for the time they are so employed, 4657.

RAGS containing any appreciable quantity of wool dutiable as "woollen rags," at 12 cents per pound, 4098.

furs, skins, &c., forbidden to be imported from ports of the Black Sea and Sea of Azof, unless disinfected, 3908; *revoked*, 4041.

"Half-stuff," which is composed of rags which have undergone a process of manufacture, whereby they are reduced to a pulp for use in the manufacture of paper, held dutiable as a manufactured article, n. o. p. f., 1589.

imported into the United States from London, to which place they had been originally shipped from Japan, of which country they were the product, held liable to the discriminating duty of 10 per cent., (section 2501, R. S.,) although the original fabrics from which the rags were produced were exported to Japan from the United States and England, 1715.

partly woollen and partly cotton, fit for paper-stock, importers of, may be allowed to segregate and enter free of duty such of the rags as may be entitled to free entry as "paper-stock," and the residue should pay duty at 12 cents per pound, 2535.

Silk, consisting of small scraps of silk collected from dress-making establishments and intended for use as "button stuff," dutiable as "manufactures of silk, n. o. p. f.," (act of Feb. 8, 1875, section 1,) 3311, 3325, 611.

RAIL ENDS, STEEL, crop-ends of, constituting the ordinary run of the mill, dutiable at 30 per cent. ad valorem, as "steel in any form, n. o. p. f.," 3914. cut from the rails in the process of manufacture, with the ends resawn, or where the best are selected, constituting perfect bars of steel in length from thirteen to thirty inches, dutiable at 2½ cents per pound, as "steel in bars," 4273.

RAILROAD-CARS built in Canada, but intended for use between the United States and Canada, free of duty, 347, 648; and when American-built cars, running between the United States and Canada, are repaired in Canada, no duty should be exacted on their return, 385. running between Montreal and Boston, materials used in repairing and refurnishing, at Montreal, not liable to duty, 5093.

RAILROAD IRON, amendment of article 737 of the Customs Regulations of 1874, relating to the entry of old, for repair under bond, 1848.

Drawback allowed on foreign railroad-iron remanufactured and connected by bars and bolts, when exported, 3984.

imported partially worn, is entitled to drawback when exported after remanufacture, 3885.

RAILROAD SLEEPERS.—Timber consisting of sawed oak, "dimension stuff," eight inches square and twenty-five feet long, intended for use in building a railroad bridge, cannot be admitted to free entry as "railroad-ties, of wood," even though they may be used for the purpose of having rails laid thereon; but are dutiable as "other varieties of sawed lumber," (215, T. I.,) 2673.

RAILROAD TICKETS used and exported are dutiable on importation, although intended to be exported again in the course of business, 2965.

RAILROAD-TIES, round and not sawed or hewn on the sides, free of duty as "logs and round unmanufactured timber, n. o. p. f.," 1024.

RAILS, old iron. (See Iron Rails.)

Steel. Old steel rails which are unfit for service on a main track, but may be used on side tracks, cannot be deemed as unfit for other use than remanufacture, and are therefore dutiable at 1½ cents per pound, 4129.

Trimmed cedar, exempt from duty under provisions of free list for "round and unmanufactured lumber," 841, 1595, 4983.

RAILWAY BARS. (See Rails.)

RAILWAY BLOOMS. (See Steel Railway Blooms.)

RAMIE, (china-grass,) yarn made from, dutiable at 35 per cent. ad valorem, as "all other articles composed of grass," 2133, 3621.

noils dutiable at 35 per cent. ad valorem, as "other articles composed of grass," 3470.

RATES for telegraphing, 4082, 3640.

of tonnage tax, 3365, 3362, 3358.

of drawback, list of, 4350, 3504, 3638, 3374.

of drawback on sugar and sirup, 3364, 3367.

RATES OF DUTY.—Duties on goods withdrawn from warehouse for consumption under the privilege of the penal bond, previous to the date of a decision of the Department raising the rate of duty on similar goods, will be liquidated at the rate prescribed by the Department in any decision existing at the time of such withdrawal, 2605.

Entries of merchandise, whether for consumption on arrival or for warehousing, should be adjusted at the rates fixed by the decision in force at the time of such liquidation, provided such rates are less than those previously in force. Entries which have not been liquidated more than ten days, upon the receipt of any decision of this Department lowering the rate of duty, may be reliquidated at the proper rate of duty. This will not operate, however, to waive the necessity for protest and appeal in case such reliquidation is not made, 3368.

RATTAN PIDDICKS.—Rattans from which the outer surface or "enamel" has been removed by machinery, used in the manufacture of baskets and brooms, dutiable at 25 per cent. ad valorem, as "rattans and reeds * * * partially manufactured," (485, T. I.,) 5252.

"**RAW HAIR,**" consisting partly of wool and partly of hair, all of it, however, being grown on sheep, dutiable at 3 cents per pound, as wool of the third class, valued at less than 12 cents per pound, 3647.

RAW HIDES from which the hair has been removed by liming, free of duty, as "hides, raw or uncured," 3720; *contra*, 3464.

READING CLUBS, books specially imported for, not having more than two copies in one invoice, &c., free of duty, (594, T. I.,) 2611.

READJUSTMENT OF ENTRY not allowed where goods have passed from the control of customs officers, and have been distributed from the case, no samples being retained, 4592.

REAL SPANISH, valued at $4\frac{8}{10}$ cents or one-fourth of the Spanish peseta, 4979.

REAPPRAISEMENT cannot be made without an examination of either the merchandise sought to be reappraised, or samples thereof, 749.

Regulations relative to the delivery of goods pending, 3663. (See 4459.)

The appraiser may reconsider his original report upon an entry of merchandise and alter or amend it, although a reappraisal has been demanded and is in progress, 4269.

Where goods are subject to a specific duty only, there can be no reappraisal; but where it is claimed that goods which have been assessed with a specific duty are properly dutiable, in whole or part, at an ad valorem duty, the importer is entitled to a reappraisal after appeal, 4232.

Where one package out of eleven was sent to the appraiser's stores, and the remaining packages were delivered to the importer, and the entered value of that

package was raised upon appraisement, and the collector requested the importer to return the other packages for examination, which they were unable to do, the goods having gone into consumption, held, on a demand for reappraisement, that only the single package examined could be reappraised, 3916, 4592.

misdemeanors discovered in, should not prejudice the party, as where goods were invoiced "best white granite," and were really of an inferior quality, the proper rate of discount for the goods actually found was allowed, 3210. (Art. 533, Customs Regs., 1874.)

The "principal appraisers" mentioned in section 2929, R. S., are the local appraisers of the port. Where a reappraisement is ordered to be made by three merchant appraisers by the collector, such merchant appraisers will be paid by the Government. In such a reappraisement by merchant appraisers the local appraiser may, under article 1086, Customs Regulations, submit to the collector the names of suitable merchants known to be well qualified to aid the collector in making a judicious selection, but the collector need not necessarily confine himself to the list furnished by the appraiser. A reappraisement under section 2929, R. S., is not final upon importers, but they may appeal in the manner provided in section 2930, R. S.; 3809, 3297.

There is nothing in the nature of a final judgment in the first decision of an appraiser or a board of appraisers; and if a merchant and a general appraiser make different reports to the collector, and the collector returns the case for further information, and the appraiser amends his report, such amended report may be confirmed by the collector, 3774.

The method of proceedings in, should not assume the nature of a judicial inquiry where judgment is rendered in accordance with the preponderance of testimony on either side, but should be conducted as an investigation by experts to ascertain whether the local appraiser has reported the true and proper market value of the merchandise in question, 2655.

Where appraisers disagree, separate reports should be made to the collector, who, however, is bound by neither, but should make such appraisement as upon the whole seems just, which will be final, 3840.

REAPPRAISERS. (See Appraisers.)

REBATE OF DUTIES on materials used in American vessels forfeited only when the time between any clearance in the coasting trade and the subsequent entry is in excess of two months, (section 2513, R. S.,) 5078.

RECEIPTS for consular fees. Consular officers will provide masters of vessels with quadruplicate copies of receipts for all fees, which are to be furnished to collectors of customs, and by them forwarded to the Department, 4546.

for consular fees and lists of landing certificates to be sent to the Fifth Auditor, 5179.

for customs dues and fees, blank books of, issued to collectors; directions for their use, 3387.

for duties and fees, directions for use of blank forms of, 3540.

RECORD, (see Lien; Bills of Sales of Vessels; Mortgages of Vessels,) 3547.

RECORD BOOKS, directions for making requisitions for, 1421.

RECORDING bills of sale, mortgages, &c., of vessels. (See Bills of Sales of Vessels.)

A bill of sale of a portion of a vessel, signed by two or three of the executors of the will of the late owner, and acknowledged by one executor only, should be

recorded if such bill would be regarded in the courts as a legal transfer of that portion of the vessel, 1852.

RECORDS, custom-house, the publication of statistics from the, relative to the importation or shipment of any particular merchandise, not to be made by giving to the press, if shippers or importers object, 4352; *revoked*, 4725.

RECTIFICATION of oils which are the product of countries east of the Cape of Good Hope in a country west thereof, is not such a process as materially changes the articles, and such rectified oils are therefore liable to the discriminating duty of 10 per cent. when imported into the United States, (section 2501, R. S.,) 1131.

REDEMPTION by United States depositaries of defaced and mutilated fractional currency, 1041.

RED LEAD dutiable at 3 cents per pound, (439, T. I.,) 3936.

RED, TURKEY, being a form of oxide of iron mixed with earth, dutiable at 25 per cent. ad valorem, 3500.

REDUCTION OF DUTIES.—Merchandise specifically enumerated in the tariff, although manufactured of cotton, &c., was not entitled under the act of June 6, 1872, to the 10 per cent. reduction of duties therein provided for, on "all manufactures of cotton of which cotton is the component material of chief value," 3679.

Iron placed in warehouse before August 1, 1872, and withdrawn after March 30, 1875, is embraced in the provision of the act of March 3, 1875, that the increase of duties imposed by that act should not apply to merchandise in warehouse at the time of its passage, 2922.

tin-plate imported subsequently to the passage of the Revised Statutes, June 22, 1874, entitled to, until the date of the repealing act of March 3, 1875, 4494.

REEDS, (see Rattan Piddicks,) 5252.

rough, unclean, as taken from the cane-brake, sawn into lengths of eight to ten inches, for convenience in shipment and transportation, exempt from duty under special provision for "rattan and reeds, unmanufactured," (808, T. I.,) 4949.

REFILLING of wine-casks in warehouse, containing claret and various Rhine wines which are liable to sour, is permitted only when it is necessary for the preservation of the merchandise. The wine used for such refilling must be of the same importation, and have been withdrawn for consumption with payment of duties. No change in stamps already affixed to such casks need be made, 4281.

REFINED PETROLEUM. (See Petroleum, Refined.)

REFINED SUGAR. The term "refined sugar" is to be construed as exclusively limited to such as has assumed at some time the form of white refined loaf or lump sugar, 3262. (*Barlow vs. United States*, 7 Peters, 406.)

REFLECTORS, tin, for Christmas-trees, dutiable as "toys," at 50 per cent. ad valorem, 3797.

REFUND OF DUTIES cannot be made in any case when the article on which duty was paid is exported, if the same has left the custody of customs officers, 2064.

No refund of any excess of deposits or repayment of duties will be made when the original payment was made more than two years prior to the beginning of the current fiscal year. The date of liquidation of the particular entry, or

the date of actual payment, when the payment was made subsequent to liquidation, will be regarded as the date from which the time shall be calculated, 3499. on goods destroyed by fire. Where goods were entered for consumption on arrival, and on deposit of the duties a landing permit was issued to the inspector in charge of the vessel, and the goods were landed on the dock and were there when destroyed by fire, *held*, that as the weighing, gauging, or measuring of goods was not completed, they were in the custody of the officer of the customs within the meaning of section 2984, R. S., 5090.

on hemp withdrawn from warehouse and used on an American vessel cannot be made without strict compliance with requirements of article 749, Regulations of 1874, 4469.

on tin-plate, (see Tin-Plate,) 4555.

The power of the Secretary of the Treasury to refund duties can be exercised only where duties have been assessed and collected contrary to the statute, not where they have been collected in pursuance of law, 996.

When duties have once been liquidated and paid, no refund of any portion of such duties decided by this Department *on appeal* to have been exacted in excess of the amount imposed by law, shall be made, except on certified statement forwarded to the Department for examination and settlement by the accounting officers according to the usual course of procedure, 2715.

Where parties began suit for, within ninety days from the date of liquidation, but not within that period of time from the date of Department's decision on the appeals, *held*, that although the suit could not be maintained the parties were entitled to refund, under section 3012½, R. S., on the ground that the duties were unascertained when they withdrew the goods and paid the estimated duties thereon, 3209.

REFUND OF EXCESS OF DUTIES, certified statements for, should be made in the name of the person originally making entry, 3678.

Duties must be paid before the institution of suits after protest and appeal. It is not sufficient that the payment of the duties is secured at the institution of suits, 3795.

Section 3012½ of the Revised Statutes, authorizing the Secretary of the Treasury to repay excess of duties when he shall be satisfied that a higher duty has been exacted than is imposed by law, is construed by the Department as giving the Secretary no jurisdiction unless the provisions of section 2931, R. S., are complied with, 4216.

Where suit is brought for a refund of duties in any given case before the decision of the Secretary of the Treasury thereon has been obtained, (unless such decision is delayed more than ninety days from the date of appeal,) such suit is invalid, and the decision of the Secretary when given becomes final against all parties, 3686.

REFUSE MATERIAL, being the old material remaining from repairs to machinery, which is detached from the machinery and no longer forms a part of it, is subject to duty at the rates to which it would have been liable had it been imported into the country as such old material, 3761.

REGALIA.—Articles which are properly classified as regalia are free of duty, though made of silk, 2164.

Articles which, when imported by a religious society for its own use, are free of duty as "regalia," are not so when imported by a priest residing in this country

as his own personal property, although intended to be used by him in the religious ceremonies of his church, 4435, 3859, 1141.

A wooden altar imported for a church is not entitled to free entry as, 1867.

Brass lecturns imported for churohes are not entitled to free entry as "regalia," 1826.

Cords with heavy wool tassels attached, for use in trimming the pulpit or altar of a church, cannot be admitted to free entry as "regalia," 525.

Costumes, &c., imported by schools, societies, &c., for use in certain theatrical representations are not entitled to free entry as, 2677, 3038.

Figures imported by a church are not entitled to free entry as "regalia," 2784, 2615, 2805, 2956. (See 2019.)

Funeral palls intended for use in the performance of funeral ceremonies in the churches for which they are imported may be admitted to free entry as "regalia," 2230.

Sanctuary lamps or candelabra, imported by churches, intended to have a permanent position in the church, and not to be used in the hand during the performance of religious ceremonies, are not free of duty as "regalia," 4312, 2290; if intended to be held or carried in the hand, free of duty, 2005. (See 1710.)

Side rosaries and cinctures imported by a Catholic religious organization to be used on the persons of the religious officials in the public ceremonies of the institution, free of duty as "regalia," 2617.

Silk scarfs imported for a Hebrew congregation, which scarfs are not used in church ceremonies without further manufacture, and which may be used for other purposes, are not free of duty as "regalia," 2939.

The ordinary dress of clergymen is not embraced in the term "regalia," 2791.

The construction given by the Department to the term "regalia" includes only such articles as are worn upon the person of priests or others, or used by hand in the performance of their ceremonies, decision of Jan. 12, 1867, 2127, 525, 2956; but altar-cloths for churches are free of duty as, 692.

Materials imported for the manufacture of regalia are dutiable, 2180.

REGISTERED VESSELS engaging in coasting trade, regulations as to entry and clearance, 4498.

need not enter and clear when proceeding in ballast or laden with merchandise other than that specified in sections 4349, 4351, 4359, R. S.; from a district in one State to a district in the same or an adjoining State. When proceeding between other districts, or when laden with the merchandise specified as above, they must clear on departure and enter on arrival, 4064.

REGISTERS of American vessels constructed of dutiable materials, must have indorsed upon them the dates of entry and clearance of such vessels when engaging in the coasting trade, according to article 751 of the Regulations and section 2513, R. S., 4468.

of vessels in coasting-trade under provisions of section 2513, R. S., to be indorsed as per form, 5239.

Temporary. A temporary register issued to a vessel the license of which expired out of her home port, is not required to be renewed, but is valid as long as the vessel is away from her home port without a change of trade or ownership, 1543.

The original, of American vessels purchased by American citizens abroad cannot be retained by the purchasers, but must be surrendered, 3661.

REGISTRY of a vessel the hull of which is of American build, but the engine imported, is not prohibited; but a certificate of registry might be useless if the engine did not conform to the requirements specified in title 52, R. S., 5227.

of a wrecked vessel which has been repaired in a district other than that in which she is owned, and which is her home port, may be made at the port at which she is repaired, but the Department reserves the right to authorize her removal on a carpenter's certificate to her future home port, 5225.

The condemnation of a vessel of foreign build or ownership by a proper court of the United States carries with it a title to registry even where there has been no sale under the decree of condemnation, if the American owner has acquired title to property in her under a warrant of remission previous to an order of sale, and where there have been several successive owners subsequently to the issue of the warrant, the production of a bill of sale by the last owner is not required upon his application for a certificate of registry, 3762, 2651.

REGULATIONS as to entries of merchandise in transit under sections 2971, 2979, and 3005, R. S., 5283.

as to evidence to be furnished on importation of boxes made abroad from American shooks, 5400.

for carrying out the act of August 5, 1882, entitled "An act to provide for deductions from the gross tonnage of vessels of the United States," 5343.

for carrying out the act of August 3, 1882, entitled "An act to regulate immigration," 5331.

for discontinuing lights and beacons in the fall and relighting them in the spring, and for removing buoys and restoring them, in the northern and northwestern lakes and their adjacent navigable waters, 4486.

for indorsement on pilots' licenses that they have been examined for color-blindness, 4463.

for immediate-transportation of dutiable merchandise in bond without appraisement under amended act of June 10, 1880, 4582, 4690.

for station bills and exercising of crews of steamboats, 4638.

for stencilling of damaged goods, 3456.

for the withdrawal of domestic alcohol from any distillery warehouse without payment of internal-revenue tax, when used in the manufacture of perfumery, medicine, &c., for export, 4090; modified, 4510.

for uniform sampling of sugar, 4386.

governing the stamping of imported articles subject to stamp duty under Schedule A of the internal-revenue laws, (section 3437, R. S.,) 4474.

governing damage allowances amended, 3869.

governing the deposit of money offered in compromise of claims in favor of the United States, 4332.

of Marine-Hospital Service, 3520, 3526, 4341, 3555, 4046, 2178, 2199, 2198, 2251, 2309, 2310, 2421, 2430, 2437, 3426, 2719, 2758, 2832, 2161, 2166, 2167, 2175.

of the United States Government under the reciprocity treaty with the Hawaiian islands, 2962; of the Hawaiian Government under the said treaty, 3078.

of Steamboat-Inspection Service, amendments of, 4538.

relating to steam-vessels, revised, 1632.

relating to the presentation and acceptance by collectors of customs of landing certificates covering merchandise exported under internal-revenue laws, 4029.

relative to allowance on exportation for evaporation of liquors in bond, 4048.

relative to applications for remission or compromise of fines, penalties, and forfeitures, 4246.
relative to binding and printing, 4251.
relative to boiler-iron, 3133, 3423.
relative to excursion-steamers, 3639.
relative to furnishing copies of weights to importers and others, 3475.
relative to importations by mail, 3956, 4027, 4198, 3516, 3554, 3614, 3700, 3739.
relative to marine documents, 4080, 4241.
relative to payment of Treasury drafts, and official checks of public disbursing officers, 3107.
relative to rendition of reports under the steamboat-inspection laws, 3144.
relative to rules of navigation, 3118.
relative to seizure of goods for omission from the manifest, 2669, 2725.
relative to steam-yachts, 3681.
relative to the construction and inspection of boiler-bills, 3870, 3463.
relative to the delivery of goods pending reappraisements, 3663. (See Amendments, 4459.)
relative to the deposit of public money, 2581.
relative to the entry under bond of horses, with wagons and harness, into the United States from Canada, for temporary purposes, 4314.
relative to the exportation of distilled spirits direct from the warehouse on one bond and a through bill of lading, 4208.
relative to the free admission of domestic grain-bags when exported and returned, 4260.
relative to the presentation and acceptance of landing certificates covering merchandise exported under internal-revenue laws, 3826.
relative to the qualification of sureties on bonds conditioned for the exportation of domestic distilled spirits, 4058.
relative to the use of customs locks, seals, and tags, 4106, 3341, 3303, 2665, 2691.
Revenue-Marine Service, 4280, 3738, 3749, 2857, 3014.
to secure uniformity in the mode of procedure of entry of imported merchandise, 4672. (See 5329.)

REGULATIONS, CUSTOMS, OF 1874.—Customs officers to preserve a standard copy, in which all changes should be noted, such copy to be given to the said officers' successors, 1748.

REIMPORTATION of goods imported and afterwards exported from warehouse gives to such goods the character of a new importation, entitled to entry under the laws then in force, 2246; *contra*, 2043.
of goods on which drawback has been paid, subject to duty as if of foreign origin, 3138.
Sugar sirups exported to England with benefit of drawback, under section 3019, R. S., cannot be admitted to entry otherwise than as a foreign importation, 5200.
of foreign goods which have been imported, exported, and reimported, are dutiable as original importations, 2815, 2631, 2104.
of domestic tobacco. Such tobacco should be stamped with stamps used for imported cigars, the word "cigars" on such stamps and the number thereon to be stricken out and the particle "re" added to the word "imported," and the word "tobacco" written across the vignette representing a ship, 5338.

RELIGIOUS SOCIETIES, church figures composed of wood and gilding imported by, are dutiable, 2615; books imported for, not over two copies in one invoice, are free of duty, 2615.

RELIGIOUS TRACTS are dutiable, 2686.

RELIQUIDATION OF ENTRIES cannot be made when all the goods have been delivered to the importers, and neither the goods nor samples of them are accessible for examination for the purpose of appraisement or classification, 3972. The one-year limitation prescribed in section 21 of the act of June 22, 1874, commences to run from the time *when entry is made*, 3972.

REMISSION of fines, penalties, and forfeitures, regulations relative to applications for, 4246.

The proposal of a compromise of a claim growing out of an undervaluation by an importer of merchandise on entry presents a proper case for a petition of remission, under section 5292, R. S., rather than for a compromise by this Department, 1675.

The Secretary of the Treasury cannot remit a judgment of a court, 2520.

When forfeiture of vessel and cargo, incurred under section 2497, R. S., was remitted, the goods involved were freed from their disabilities by the warrant of remission, and entry was allowed to be made of them, and the duties thereon were received, 3480.

of penalties, method of procedure for, 4368.

of penalties under revenue laws cannot be made except upon application by the party in interest. Collectors are required to enforce penalties incurred, leaving to parties their right to seek relief as provided by law. The Secretary of the Treasury can only remit or mitigate such penalties in the manner specified in the laws and regulations, 4254.

RENTING. (See Leasing.)

REPAIRS abroad. Where the anchor-stock of a German vessel was left at Bordeaux for repaire and afterwards forwarded to said vessel at New York, held, that it was not exempt from duty, 2726.

Articles imported for use in the repair of American vessels engaged exclusively in foreign trade, but not actually so used before the vessel clears for a foreign port, being stored in her hold for future use, are not covered by section 2513, R. S., and such articles are dutiable, 4244.

Articles withdrawn from warehouse, under sections 2513 and 2514, R. S., for use in the repair, &c., of United States vessels are not subject to the 10 per cent. additional duty imposed by section 2970, R. S., if they have been in warehouse more than a year before withdrawal, 3045.

Castings imported from Europe for the repair of a foreign vessel at New York are dutiable, 2787.

Old sheathing-metal stripped from a vessel undergoing repairs in the United States, not dutiable, 4135.

Importation for, under section 2511, R. S. Machinery imported for the purpose of being altered and exported, may be considered as undergoing "repairs," and free entry of such machinery may be allowed upon the parties giving bond for its exportation within six months from the time of importation, 3505.

Materials which have been withdrawn without payment of duty for the repair of a United States vessel engaged in foreign trade, and sailing under a "register,"

must be assessed with duty when such vessel exchanges her "register" for an "enrolment and license" for the purpose of engaging in the coasting trade of the United States, 2595, 2646.

Rebate on materials withdrawn from warehouse for the repair of United States vessels, under section 2514, R. S., cannot be allowed unless the indorsement of the fact that rebate has been allowed appears on the register of the vessel, 2444.

of vessels, withdrawal of goods from warehouse for, (see, generally, 2479, 2444.)

on certain United States vessels made abroad, free of duty, 3379, 1753, 4154.

Proofs necessary to secure the refund of duties paid for repair of United States

vessels made abroad, 1594.

to pleasure yachts in foreign ports not dutiable, 4154.

REPAYMENT. (See Refund.)

REPORTS, monthly, of business of collectors, 3404.

of evidence. (See Evidence.)

Official, should not, generally, be accompanied by letters of transmittal, 1647.

of seizing officers, duplicates of, to be forwarded directly to the Department, 1674.

of seizures, compromises, fines, forfeitures, &c., to be made weekly by collectors to the Secretary of the Treasury, 1469.

Regulations relative to rendition of reports under the steamboat-inspection laws, 3144.

to district attorneys. Violations of section 4233, R. S., will be reported to district attorneys when the evidence of the wilful violation is plain, otherwise not. Cases of seizure of goods for violations of the customs-revenue laws, where the value of the goods exceeds \$500, are to be reported at once to the district attorney for libel, unless it is thought advisable to recommend to the Department to release, 2619.

to the Commissioner of Customs, regulations relative to, 2197.

to United States general appraisers to be accompanied by a portion of the samples of textile fabrics taken by the appraiser, under existing regulations, and with tickets prepared in the usual form relating to the samples. Monthly reports of allowances for damage from ports of Boston, New York, Philadelphia, Baltimore, New Orleans, and San Francisco should be promptly made, 3496.

REPRINTS OF BOOKS imported from England, (see Books,) 5342.

REPS, plain and fancy, which are manufactures of worsted, silk and cotton, and jute or flax, intended for upholstery use, worsted being a substantial component thereof, dutiable as "manufactures of every description made wholly or in part of worsted," 1835.

REQUISITIONS for books, blanks, and stationery, regulations relative to, 3046.

"**RESORCIN RED J.**," dutiable as "aniline colors and dyes," at 50 cents per pound and 35 per cent. ad valorem, 4032.

RETURN of manufactures of the United States after exportation, no duty upon the, upon the presentation of satisfactory evidence that no drawback on the raw material was allowed at the time of exportation, 4153.

RETURNS, forms of, required to be made to Bureau of Statistics, 4028.

of cargoes discharged, must be made up from the discharging book required to be kept by the inspector, and not from the books of the vessel's clerk, 2606.

of invoices, consular officers requested to make, 3856.

of vessels paying tonnage tax, directions relative to, 2542.

to Bureau of Statistics of entrances and clearances of vessels in coasting and fishing trade not to be made, (see Vessels,) 4875.

to the Bureau of Statistics, modification of the regulations relative to, 3707.

REVEDOS. (See Altar-Pieces.)

REVENUE LAWS class substances according to their denominations acquired by general use in our own trade. (Two Hundred Chests of Tea, 9 Wheaton, 430; Barlow *vs.* United States, 7 Peters, 406.)

REVENUE MARINE vessels not to be used for other than public purposes, 4280.

REVENUE-MARINE SERVICE.—Bills, vouchers, &c., to be made only in duplicate; requisitions in triplicate, 1034.

officers of, cannot impose and collect fines of the masters of vessels while on sea or in port. Such fines should be imposed and collected by collectors of customs after the arrival of the vessels at a port, 1713.

Ensigns of vessels of, to be hoisted at sunrise and hauled down at sunset, 3749.

Regulations for applicants for positions in, 2857.

Regulations for examination of candidates for admission to the grade of cadet, 3014.

Regulations for examination of officers of, 3381, 1794, 1459.

Regulation uniform for officers of, 3738.

Rules and regulations relating to examination of applicants for position of second assistant engineer, 4427.

REVENUE OFFICERS, gratuities to. (See Gifts.)

"REVERE STRIPES," consisting of alternate stripes of about one-third of an inch in width, one of which is woven regularly, and is more or less open, and the other solid and twilled, manufactured wholly of cotton, counting under one hundred threads to the square inch, weighing less than five ounces, and costing under 25 cents per square yard, dutiable at the rate of 35 per cent. ad valorem, as "manufactures of cotton, n. o. p. f." 4356.

REVERSALS of rulings imposing duties upon imports cannot be made by the Secretary except upon the judgment of a court, or an opinion of the Attorney-General, (act of March 3, 1875,) 3325.

REVISED STATUTES, constructions of Title 33, 1910.

It was the declared purpose of Congress to collate all the statutes as they were at that date, and not to make any change in their provisions. (*Smythe vs. Fieke*, 23 Wall., 382.)

Merchandise warehoused prior to, but withdrawn from warehouse subsequently to the enactment of the Revised Statutes, dutiable at the same rate as would have applied had it been imported subsequently to June 22, 1874, 1979.

RIBBONS, cotton-edge, Bozeaux, or cord-edge, 1510.

Silk and metal, metal over 25 per cent. of the value, dutiable at 60 per cent. ad valorem, as "goods, wares, and merchandise of which silk is the component part of chief value," (act of Feb. 8, 1875,) 2672.

RICE, imported, intended for exportation to foreign countries, may be cleansed in bond, but when intended for consumption in the United States it cannot be, 3244.

Patna, of which the hull and inner cuticle or skin has been removed, dutiable as "uncleaned rice," (164, T. I.,) 3137; *contra*, 2026; also, decision of Oct. 15, 1866.

Siam, which has been hulled and subjected to a process of sifting and cleaning, is

not the cleaned rice of commerce, but is dutiable as "uncleaned rice," (164, T.I.,) 3137; *contra*, 2026; also, decision of Oct. 15, 1866.

Warehouses for cleaning and storing rice in bond, regulations relative to, 1970. (See 1552.)

RICE-FLOUR dutiable as a manufactured article, n. o. p. f., at 20 per cent. ad valorem, 2446.

RICE-ROOT, being a vegetable fibre, unmanufactured, used in the manufacture of brooms, &c., dutiable at 10 per cent. ad valorem, as an unmanufactured article, n. o. p. f., 2764.

RICHFORD, VT., designated a port, under Treaty of Washington, for shipment of goods in transit, 4844.

RINGS, steel, for umbrellas, dutiable at 45 per cent. ad valorem, under the provision for "umbrella and parasol ribs, stretchers, * * * and other parts thereof, when made in whole or chief part of iron, steel, or any other metal," 3693.

ROBES, goat-skin carriage, dutiable at 35 per cent. ad valorem, as "manufactures of fur," 3702.

ROBINSON'S CORN-SOLVENT PENCILS, consisting of small glass tubes filled with a liquid and enclosed in wooden cases, which are intended for the cure of corns and warts, classified as "proprietary medicines," under 479, T. I., at 50 per cent. ad valorem, 4693.

ROCHESTER, N. Y., immediate transportation of unappraised merchandise to, 2731, 2744.

ROCK ISLAND, ILL., is within the jurisdiction of the Burlington collection district, 4169.

ROCK PHOSPHATE dutiable at 20 per cent. ad valorem, as a mineral * * * substance in a crude state, n. o. p. f., 4113.

RODS, steel, coiled wire, of less than one-fourth inch in diameter, dutiable at 30 per cent. ad valorem, as "steel in any form, n. o. p. f.," 1107, 3778, 4175; *contra*, 3648.

ROMAN MOSAICS dutiable as "manufactures of slate," at 40 per cent. ad valorem, (17, T. I.,) 2624.

ROOFING-IRON, (see Corrugated Roofing-Iron,) 5489.

ROOFING-TIN dutiable as "tin in plates," 1462.

ROOFS.—Temporary roofs of flat-boats, which are not calculated to carry freight, are exempt from admeasurement for tonnage, 3066.

ROOT, dandelion. (See Dandelion Root.)

ROOT-FLOUR dutiable at 3 cents per pound and 20 per cent. ad valorem, as "starch made of rice or any other material," (507, T. I.,) 3385.

ROOTS, BULBOUS, dutiable at 30 per cent. ad valorem, 4308, 1262.

ROPE, (see Hide Lariats,) 4751.

ROSARIES, consisting of wooden beads completely perforated and strung on wire, liable to duty at the rate of 50 per cent. ad valorem, as "heads," (281, T. I.,) 5079.

imported by religious societies for their own use, and not for sale or distribution, free of duty as "regalia," 2617.

ROSE LAKE dutiable at 50 cents per pound and 35 per cent. ad valorem, as "aniline dyes and colors," 3923, 2811.

ROSES, conserve of, dutiable at 35 per cent. ad valorem, as "comfits, sweetmeats, * * * n. o. p. f.," 4339.

ROSIN, used in soldering tin cans entered for drawback, need not be proved to have been imported, no drawback being claimed thereon, 4282.

ROSOLIC ACID entitled to free entry, under provision in free list for "acids of every description used for chemical and manufacturing purposes, n. o. p. f.," 4514.

ROW-BOATS, lights to be placed two feet above the stern, and to show an unbroken light all around the horizon, 4798.

ROYALTY. (See Dutiable Value.)

RUBBER. (See India-Rubber.)

RUBBER TUBING, composed of India-rubber, colored, breaking under slight tension, imported by manufacturers and dealers in artificial flowers for use as stems, classified under the provision "for manufactures wholly of rubber," dutiable at 35 per cent. ad valorem, for the reason that the tubing is plain, and therefore different from the stems mentioned in 3386, (389, T. I.,) 5016.

RUBY POWDER, which is manufactured from the residuum of certain colors or tints of aniline, reduced to a powder and used as a substitute for cudbear, the aniline quality of its color constituting its only value, dutiable as "aniline dyes and colors, by whatever name known," (431, T. I.,) 2635.

RUGS, (see Jute Rugs; Goat-Skins,) 5481, 5484.

Cotton, similar in character to carpets or carpetings of cotton, dutiable at 40 per cent. ad valorem, (258, T. I.,) 3390.

Goat-skin, dutiable at 45 per cent. ad valorem, as "all other mats * * * and rugs," (258, T. I.,) 2825.

of large size, being sufficiently large to cover an ordinary room, dutiable as "carpets woven whole for rooms," dutiable at 50 per cent. ad valorem, 2577.

Railway, 543.

Turkey, woollen, are dutiable at 45 per cent., as "other rugs," (258, T. I.,) 2836.

RULES for steering and sailing, and lights, torches, and fog-signals, 4674.
of navigation amended, 3870. (See 2925.)

RULES OF THE ROAD, INTERNATIONAL. (See International.)

RUPEE OF INDIA, value of, $44\frac{1}{10}$ cents, 3864. (See 3829, 3967.)

RUSSIA SHEET-IRON, examination of, for damage allowance should be made while packages are in their original condition, and the packages should remain undisturbed until inspected, 4431.

RUSSIAN HEMP, 996.

RUST of iron and steel. "In the opinion of the Department, the provision in the third section of the act of July 14, 1862, that 'no allowance or reduction of duties for partial loss or damage shall be hereafter made in consequence of rust of iron or steel, or upon the manufactures of iron or steel, except on polished Russia iron,' only applies to cases where the rust is an ordinary incident of the sea-voyage, and, therefore, that it does not prohibit an allowance for excessive rust or damage to iron, &c., under the general law, when such excessive rust or damage is caused by extraordinary circumstances on the voyage, such as the wreck of the vessel," &c., 1138.

Where certain iron blooms were sunk for several years, and had in that time become so corroded as to destroy their value for use in that shape, but were fit only to be remanufactured, held, that their character as blooms had not been lost, and that they could not therefore be entered as "scrap-iron," 373.

SACKS. (See Bags.)

covering wool, dutiable, 4335.

SADDLERY not household or personal effects, 4145.

SADDLES are not admissible to free entry as personal or household effects, 3391.
(See 2901, 2928.)

SAFFRON, imitation of, consisting of the flowers of the *calendula officinalis*, dyed or colored so as to resemble Spanish saffron, and intended for the adulteration of that article, dutiable at 20 per cent., as a manufactured article, u. o. p. c., 3330.

SAGO, all, commercially known as such, entitled to free entry, 4143, (3097 revoked.)

SAILING-RULES for vessels of the merchant marine, 3118,

for steam and sailing vessels, 2030.

SAILS AND RIGGING taken from the wreck of an American built vessel which had been put under the British flag, afterwards transferred by a bill of sale to a citizen of the United States, and finally wrecked, are dutiable if imported into the United States, 3258.

SALAD-OIL.—Vegetable oil prepared and fit for use as salad oil is dutiable at \$1 a gallon, as "olls, * * * olive, in flasks or bottles, and salad," (424, T. 1,) 2666.

SALE OF VESSELS abroad. American citizens purchasing American ships abroad cannot retain the original registers, which must be surrendered, 3001.

SALES OF UNCLAIMED GOODS, abstracts of, to be forwarded to the First Auditor, instead of to the office of the Secretary, 4302.

remaining in warehouse over three years may be made or not, in the discretion of the collector, when duties have been paid upon such goods, 4159.

Regulations relative to, 2585, 1510.

The accumulations of years in the appraisers' stores at Boston authorized, 4138.

Unclaimed goods taken possession of by the collector may be claimed and entered for warehouse or consumption, in the same manner as other goods, within one year after importation. If claimed and entered for warehouse, the liability to additional duty will attach at the expiration of one year from the date of their importation into the United States; but if not so entered within one year, they must be sold at public auction, at some public store or bonded warehouse, at the next ensuing regular sale, distant not less than three weeks, 3472.

Vegetables, (see Unclaimed Goods,) 5201.

Where at a sale of unclaimed goods a package was sold, marked "one case of paper and cloth goods, eleven hundred and twenty yards," and ten days afterwards it was found to contain only half the number of yards stated, held, on a demand for a refund of one-half the price paid, that as the auctioneer gave no guarantee at the time, and as the package was sold for a lump sum, and no upon the auctioneer's bill-head notice is given that "all claims must be made within three days," the refund should not be made, 2770.

Where the amount realized was only sufficient to cover expenses of sale, storage, &c., leaving nothing for duties, held, that the consignees were liable for the duties due thereon, 4142.

Where unclaimed goods are sold at public sale, the duties to be deducted from the proceeds of such sale should be estimated upon the value of the goods at the time and place when they were shipped to the United States, no allowance for damage and deterioration being made, 4191, 1458.

SALICYLATE OF SODA dutiable at 40 per cent. ad valorem, under the provision for "medicinal preparations, n. o. p. f.,," (412, T. L.,) 4109, 3395.

"**SALICYLATE SOUDE**," classified as "proprietary medicine," dutiable at 50 per cent. ad valorem, (479, T. L.,) 4809.

SALICYLIC ACID dutiable at 10 per cent. ad valorem, under the provision for "other acids of every description used for medicinal purposes, or in the fine arts, n. o. p. f.," and *not* as "a medicinal preparation," 3704.

SALT. (See, generally, 2410.)

cannot be withdrawn from bond without payment of duty, unless for use in curing fish commonly used for food, 2471, 3256.

Chargos for weighing. If upon an importation of salt, and after the original weighing to ascertain its correspondence with the invoice weight, a portion is transferred to another vessel or to warehouse, this weighing is not a charge on the importer; but if after its transfer to warehouse a part is to be withdrawn, and it becomes necessary to ascertain the quantity withdrawn, the expense is to be borne by the parties in interest, 5297.

Coarse unrefined, and mixed with dirt and stones, such salt being in bulk, and not having received accessions while on the voyage of importation, no allowance can be made for any excess of weight, 2955.

Form for withdrawal from warehouse of salt in bond for use in curing fish on board fishing-vessels, 3287.

A portion of a cargo of imported salt cannot be removed from the importing ship at the port of arrival for use in salting the timbers of an American ship, without payment of duty, 2778.

In bond over a year may be withdrawn for use in curing fish without payment of duty. Section 3022, R. S., is without limitation as to time, except that the withdrawal must be within three years from date of importation, 5184.

cannot be subjected to a process of crushing while in bond, 2209.

In sacks is not a "perishable article" within the meaning of article 669, Customs Regulations, which prohibits the entry for immediate transportation of perishable articles, 2172.

may be withdrawn from bond for use in curing seal-skins, 1276.

Where *after the landing* of a cargo of salt certain sacks were found empty, having lost their contents while lying on the wharf, in consequence of water which was absorbed during the voyage of importation, held, that no allowance could be made, under section 2984, R. S., for such shortage, and that duties must be paid on the quantity actually landed, 3111.

used for the purpose of curing fish for manure is not entitled to rebate of duty, 1815.

Where salt was withdrawn from warehouse to be used in curing fish prior to the date when the act of June 6, 1872, reducing the duty on salt, took effect, and subsequent to such date, entry for consumption was made of an unexpired balance, duty should be assessed on such balance under said act, 1400.

Withdrawal of, in bond for curing fish. An affidavit from the party actually making the withdrawal, or for whom the fish was cured, embodying the facts mentioned in article 744, Customs Regulations, and stating also that no part of the salt withdrawn has been used in repacking, further preserving or curing fish purchased abroad, not taken by a vessel of the United States licensed to engage in the fisheries, 3429.

withdrawn from bond for use in curing fish not the product of American fisheries, is dutiable, 3131, 1652.

withdrawn from warehouse for salting seines is dutiable, 2323.

withdrawn from warehouse for use on small fishing-vessels in curing fish. As these vessels make many trips during a season, a quantity of salt may be withdrawn sufficient for their use during the whole season, in order to avoid payment of fees at every trip, 5104.

SALT, FEES FOR WEIGHING.—On and after March 10, 1882, in cases where the dutiable weight or quantity of salt is required to be ascertained at the expense of the owner, only the actual expense incurred in such service will be charged and collected, according to section 2920, R. S., and article 1134, Customs Regulations, 5140. (See 5157.)

when withdrawn from warehouse in less quantities than the entire cargo for transportation in bond, 75 cents per 100 bushels, 2828, 2834, 1538, 1618. (See, generally, 2286.)

SALT, FOREIGN.—If foreign salt is used *without the limits of the United States* in curing fish of American catch, the fish are not thereby rendered dutiable, nor is the salt so used liable to duty. If salt purchased abroad for the curing of fish is not consumed in the curing, but is brought into an American port, it is liable to duty, 2872, 342.

used in curing meat intended for exportation not entitled to drawback, 4137.

SALT LAKE, UTAH, is not "waters of the United States," and vessels trading upon it are not required to be documented, 855.

SALTPETRE may be transported in bond provided it is forwarded in cars or vehicles containing no other merchandise, or only such merchandise as would in case of fire be subjected to no great or unusual damage, 3763.

Rates of drawback on, 2176.

the product of a country east of the Cape of Good Hope, imported into London and there refined, and then imported into the United States, is subject to a discriminating duty of 10 per cent., (section 2501, R. S.,) 4414.

SALTS, (see Bishop's Chemical Preparations,) 4968.

Black. The enumeration "black salts" in the free list is limited to *crude potash*, 1381, 2729.

Carlshäden, dutiable as "salts * * * preparations of, n. o. p. f." at 20 per cent. ad valorem, (495, T. I.,) 2817.

Kissengen, dutiable as "salts * * * preparations of, n. o. p. f." at 20 per cent. ad valorem, 2271. (See 2021.)

Manure, (see Manure Salts,) 4210.

Vichy, dutiable at 20 per cent. ad valorem, as "preparations of salts, n. o. p. f." (494, T. I.,) 2021.

SALT-SACKING, 1736; *contra*, 1418.

SALTS OF TARTAR, or carbonate of potash, two kinds. (1) Carbonate of potash, purified and put up in bottles for medicinal use; dutiable as a "medicinal preparation," at 40 per cent. ad valorem, (412, T. I.) (2) Pure carbonate of potash, made by burning the tartar of argol, dutiable at the rate of 1½ cents per pound, by assimilation, under the provision for "saleratus and bicarbonate of soda," (490, T. I.,) 4575.

SALT, WASTE, dutiable at 20 per cent. ad valorem, either as a preparation of salts, or a manufactured article n. o. p. f., 3874.

SALVE, PROPRIETARY, imported in bulk and put up in the United States, dutiable as a "proprietary medicine," (479, T. I.,) 4835.

SALVORS' RIGHTS.—(See Derelict.)

SAMPLES.—Appraisers will retain samples of all silks, woollens, linens, dress or other piece goods; also, of all other articles examined and appraised by them, paying ad valorem duties, samples of which, in the judgment of the appraisers, may be conveniently taken and retained without serious detriment to the interests of the importer. Such samples will be labelled and filed in the appraiser's office, 2930. The labels upon such samples will have noted thereon the number of the invoice referring to the sample taken, the invoice designation or description of the merchandise, and any other particulars which may be of use, 2991; collectors will also file and preserve samples sent by consular officers, 3050.

forwarded by consuls. Consular officers will send samples of merchandise intended for transportation in bond to some interior port without appraisement at port of importation, direct to the chief customs officer at the port to which the merchandise is to be finally forwarded for appraisal, 3533; but it is left to the discretion of consuls to determine whether it is practicable or proper that samples should be called for from the shippers for such purpose. When goods consist of standard goods well known to the trade, it will be sufficient to forward samples occasionally, as representing such class of goods, and to note the fact upon other invoices of the same description of merchandise sent to the same port, 3313.

General directions as to the forwarding of, 3015, 2909.

of carpeting large enough to be used as rugs are dutiable, 2640.

of coffee must be sent to the appraiser's office for examination in common with all other merchandise, 3784.

of sugar may be taken while being tared, but classification by such samples is not compulsory, 3904.

of wines and liquors, only such can be admitted free of duty as are of no commercial value. Liquors imported in full bottles would have commercial value, 3777.

Pieces of cloths, edgings, textile fabrics, bound or unbound cards containing buttons of various patterns, single gloves or stockings, as representations of other classes of goods which are obviously intended for use merely as samples by which to sell the class of goods which they represent, are to be regarded as having no commercial value, and are therefore free of duty. Samples imported in quantities intended to be sold by jobbers constitute merchandise, and the articles should be charged with their appropriate duty, 4828.

The free entry of, is limited to such articles as have little or no commercial value, 2156, 2311, 1385, 531, 537.

to be forwarded with appeals when practicable, if inspection is requisite to a proper understanding of the case, 5000.

Where merchant appraisers were appointed, under the tariff acts of 1842 and 1846, to review the decision of the public appraisers, it was a *question of fact* for the jury to decide whether the examination of samples drawn some weeks before their appraisal was a substantial compliance with the law, which required them to examine one package at least of every ten packages of goods, wares, and merchandise. Being a question of fact for the jury, evidence was admissible

showing they had not complied with the law. The protest being "that the goods were not fairly and faithfully examined by the appraisers," was a sufficient notice of the grounds upon which the importers contended that the appraisement was unlawful. It was not necessary to set forth specifically the reasons upon which the charge was founded. (Greeley's *Adm'r vs. Burgess et al.*, 18 How., 413.)

SAMPLING OF SUGAR for drawback. Samples to be taken from at least one in every ten packages, by experienced samplers, compared with Dutch standard for classification, and reported upon to the collector, 3879.

for export. Samples from one package in every ten to be taken by the debenture officer, and by him delivered to United States appraiser for examination and comparison with the Dutch standard for classification. Samples may be taken at place of lading or at refinery, exporter will note on export entry the time when sugar will be ready for weighing, &c.; each package when weighed and inspected will be stencilled "weighed and inspected;" merchandise must be transported to export vessel in bonded lighters or trucks, 4037.

Regulations for, 3417, 3430, 4386.

Time for, (see Sugar,) 4836.

SAND, GLASS, dutiable at 20 per cent. ad valorem, as a "mineral substance in a crude state, n. o. p. f." 3880.

SANDSTONE STATUE dutiable at 10 per cent. ad valorem, as "statuary, n. o. p. f." 3968.

SANITARY REPORTS, information for use in making abstracts of consular, requested to be furnished the Surgeon-General Marine-Hospital Service by State and municipal health authorities, 3565.

SAN JUAN, WASH., deputy collector of customs at, authorized to enter and clear vessels and collect duties, (act of Aug. 8, 1882,) 5350.

SAN PEDRO, CAL., change of name of, to Wilmington, 1853.

SARDELS.—Certain sardels, being small fish put up in brine, in kegs of eighty, forty, and twenty pounds, the fish being eviscerated and the heads removed, dutiable, under the provision for "anchovies and sardines, preserved in oil or otherwise," 1481.

SARDINES.—Chinchards in oil, in exact imitation of sardines, in quarter boxes, and branded "*Sardines a l'huile*," were held to be properly classified as "sardines preserved in oil, or otherwise," (section 2499, R. S.,) 1382.

Smelts packed in exact imitation of sardines, but branded "*Eperlans a l'huile*," held dutiable as "sardines," (section 2499, R. S.,) 1128.

Smelts and sprats put up in the same manner as, and marked and sold to the trade as such, are dutiable as "sardines," 1128, 2136.

SASH STOCK.—Lumber consisting of pieces of sawed pine varying in size from one and one-half to two inches in thickness by one and one-half to three inches in width, and from four to twelve feet in length, dutiable at 20 per cent. ad valorem, (228, T. I.,) 4958.

SATINS, COTTON, having over two hundred threads to the square inch, dutiable at 5½ cents per square yard and 20 per cent. ad valorem, 3889.

SAUCE, anchovy, dutiable at 35 per cent. ad valorem, under the provision for "sauces of all kinds," 3492.

SAUER-KRAUT dutiable as a "prepared vegetable," 623.

SAUSAGES., (see Bologna Sausages,) 5472.

German, are exempt from duty, under the special provision for "bologna sausages," 2220.

SAWDUST, (see Cedar Sawdust,) 4899.

SAWED LUMBER, (see Lumber,) 4871.

All sawed timber should be classified for duty under the provision for "sawed boards, planks, deals, and other lumber, of hemlock, white-wood, sycamore, and basswood," if of any of these kinds of wood. If made from any other variety of wood, it should be classified under the provision for "all other varieties of sawed lumber," 2431.

Elm timber imported for use in building wharves, which falls within the category of *squared* timber, is dutiable at 20 per cent. ad valorem, and not at \$2 per thousand feet, 5219.

In pieces twenty-six feet long, six inches thick, and about twelve inches wide, intended for use in building a railway-trestle, dutiable at \$2 per thousand feet, board measure, (215, T. I.,) 5380.

SAW-MILLS, floating, steam, are subject to the usual requirements of enrolment and license, 2941.

SCARFS composed of silk and cotton, silk being of chief value, but containing over 25 per cent. in value of cotton, should be classified as "manufactures of silk, or of which silk is the component material of chief value," at 50 per cent. ad valorem, 4418.

of cotton with embroidered silk ends dutiable at 35 per cent. ad valorem, 4523.

SCHEDULE of common carriers whose bonds were approved prior to March 23, 1878, 3521.

of rates of drawback, 4350, 3504.

SCOTCH CAPS, incomplete, made of wool, on frames, are dutiable at 35 per cent. ad valorem, (318, T. I.,) 5448.

SCRAP-BOOKS are not blank books in the sense of the statute imposing duty thereon, but are dutiable as "manufactures of paper or leather," according to the leading materials composing them, 2109. (See 1529; Regs. of 1857, p. 557.)

SCRAP GERMAN SILVER, dutiable at 35 per cent. ad valorem, as "albata, unmanufactured," (141, T. I.,) 3156.

SCRAP-IRON. (See, generally, 3185, 3294.)

consisting of new boiler punchings and clippings, and new bar ends, and other iron that has not been in *actual use*, cannot be classified as old scrap-iron, dutiable at \$8 per ton, 1986, 4115, 4512.

SCRAP-LEATHER, new, cannot be admitted to free entry as "old scrap-leather," 1847.

SCRAPS AND CLIPPINGS of Dutch metal, dutiable as "perfect Dutch metal," at 10 per cent. ad valorem, 4340; *contra*, 1630.

SCRAPS, TOBACCO, dutiable at 30 per cent. ad valorem, as "unmanufactured tobacco," 2222.

Imported, do not become liable to internal-revenue tax when merely transferred from a customs bonded warehouse in which they are stored to an internal-revenue bonded warehouse to be manufactured, and when so transferred they are not required to be put up and stamped in the manner specified in section 3362, R. S., 3058, 3284.

SCREENING of culm of coal. No precise rule as to how much of a cargo should be screened. Enough should be screened to convince the collector that the article is or is not culm of coal, 4044.

SCREENINGS OR DUST purchased with malt, no allowance will be made for, such allowance not being considered such a discount as can be properly deducted from the market value of the merchandise, 4742.

SCREEN-PLATES are machinery within the intent of section 2511, R. S., allowing machinery to be imported free of duty for repair and subsequent exportation, 3780.

SCREENS for determining whether coal is dutiable as culm or slack should have longitudinal bars only, 3952; *contra*, 2363.

for side-lights on small vessels, when inboard screens of three feet in length will obstruct the working of the sails, such screen-boards may be used as will prevent the side-lights from being seen across the bow, 3860.

SCREWS, WOOD, steel, are dutiable under the provision for wood-screws *eo nomine*, and not under the following provision for screws of any other metal than iron, 2465.

SCYTHES, GRASS, rates of drawback on, 3638, 3504.

SEAFORD, DEL., deputy collector of customs at, authorized to enroll and license vessels by virtue of section 2633, R. S., 4476.

SEA-GOING STEAMERS.—Steamers running from the westend of Coney Island to Rockaway Inlet are, and liable to provisions of section 4490, R. S., 5289.

SEA-ROOT, which is an unmanufactured vegetable substance, dutiable as an unmanufactured article, n. o. p. f., at 10 per cent. ad valorem, 2783.

SEA-STORES, imported, are dutiable when vessels change from foreign to coasting trade, 4420.

A reasonable quantity of cigars may be entered on manifest as sea-stores, 331.

Duties should be levied on excess of, 4438.

Saved from a foreign wreck are exempt from duty, 566.

Such portions of sea-stores as are of domestic manufacture or production are exempt from duty, 4544.

The collector or other chief officer of customs at a port, and not the Treasury Department, is to decide what foreign sea-stores properly constitute the complement of a vessel, 1120, 4130.

The, of one vessel cannot be transferred to another vessel without payment of duty, 3501, 1156.

SEA-TANGLE TENTS, (see Sea-Weed,) 4625.

SEA-WEED, manufactures of. Certain sea-tangle tents, so-called, made of seaweed, classified under section 2516, R. S., as "manufactures, n. o. p. f," 4635.

"**SEAL-HOLDERS**," may be used for fastening cars and vessels employed in the transportation of merchandise without appraisement, the supply of locks being exhausted, 5160.

SEALING.—Fees for sealing cars coming into the United States from Canada, and certifying manifests by consuls, 25 cents for both services, 1759.

SEALING AND CORDING of merchandise must be done by customs officers, and a fee of 8 cents per package for such service shall be collected, and no more, 2876, 2359, 2292.

SEAL OIL imported from Canada is not free of duty under the Treaty of Washington, not being a fish-oil, 1596.

SEALS AND LOCKS, regulations for the use of customs, 4106, 3341, 2665, 2691, 2876, 2359, 2267, 2484, 2530.

SEALS, LEAD, common carriers must reimburse Government for cost of, (see Lead Seals,) 4912.

SEAMEN. (See Crews; Marine-Hospital Service; Bar-pilots; Pilots.)

Destitute American seamen returned from abroad. United States consular officers required to give the master of the vessel in which they are returned a certificate showing the names and amount to be paid for each, &c., 5480.

Foreign, physical examination of, by medical officers of Marine-Hospital Service, 5414.

Insane, marine-hospital instructions relative to, 2199.

Promulgation of the act of June 9, 1874, relative to the shipping and discharge of seamen, 1864.

Servants and cooks, male or female, attached to registered or enrolled and licensed vessels of the United States are considered as seamen, and the marine-hospital tax should be collected from them accordingly. They are entitled to hospital relief when they have paid tax, 1075.

Sick or disabled seamen cannot be reimbursed from the marine-hospital fund for expenses incurred by themselves, 2295.

The term *seamen* within the meaning of the act of March 3, 1875, providing for the assessment of hospital tax upon, includes captains, supercargoes, medical officers, purasers, clerks, mates, pilots, engineers, quartermasters, gunners, boatswains, sail-makers, carpenters, watchmen, firemen, coal-heavers or stokers, oilers, water-tenders, stewards, cooks, bakers, butchers, pantrymen, storekeepers, messmen, waiters, porters, stewardesses, chamber-maids, seamen, ordinary seamen, boys, deck-hands, first-class deck-hands, second-class deck-hands or roustabouts, lightermen, and *all other persons employed on board*, 2167.

who have paid marine-hospital tax for at least three months just previous to the suspension of navigation are entitled to relief from the Marine-Hospital Service during the continuance of said suspension, *provided* that they are unable to obtain medical treatment for themselves, 1030.

SEAMEN'S TIME-BOOKS, distribution of, 2430.

Failure of master to make entries therein subjects him to penalty, under provision of section 3088, R. S. Collector may seize and libel the vessel, 4766.

SEED, beet, dutiable as "garden-seeds," at 20 per cent. ad valorem, (469, T. I.,) 1791.

Celery, dutiable as "garden-seeds," at 20 per cent ad valorem, 1757, 1812, 1903.
(See 1029.)

Grains specially enumerated in the tariff are not changed in their classification by being imported for use as seed, 2227, 1803.

Moon, dutiable at one-half cent per pound, as an oil-seed, 3451.

Millet, not in its natural condition, but which has undergone a process of manufacture by being hulled and cleaned, dutiable as an article manufactured in whole or in part, n. o. p. f., at 20 per cent. ad valorem, 2093.

Mustard, 796.

Parsley, dutiable as "garden-seeds," at 20 per cent. ad valorem, 1757.

Pine, consisting of the meat or kernel of the pine-tree seed, from which the rind or covering has been removed, dutiable at 20 per cent., as a non-enumerated manufactured article, 3532.

Potatoes, notwithstanding they are imported for seed, are dutiable at 15 cents a bushel, under the special provision for potatoes, 1803.

Quince, dutiable at 20 per cent. ad valorem, under the provision for "all other seeds for agricultural and horticultural purposes," 4385.

SEERSUCKER dutiable as a manufacture of which silk is the component material of chief value, 636.

SEIZURE.—Abstracts of seizures of smuggled goods should show amount of duties lost to the United States, 2265.

Cases of seizure of goods for violations of the customs-revenue laws, when the value of the goods exceeds \$500, should be reported at once to the district attorney for libel, unless it is thought advisable to recommend to the Department to release, 2619.

Compensation to customs officers making. In all cases of seizure of goods; wares, and merchandise, even though information of cause for seizure and forfeiture may have been given by a person not an officer of the United States, if an officer shall after the giving such information in fact find and seize smuggled goods, such officer will be entitled to some compensation, which claim shall not be prejudiced by any claim which the informer may legally set up in the same case; but in no case shall the total compensation allowed jointly to an officer and informer exceed one-half of the net proceeds of seizure. Rates of compensation will be determined with special regard to the gravity of the case and the vigilance of the officer and informer, 3637.

of a vessel. An open visible seizure by an officer of the Government, or other person authorized by law to seize, *must* precede the commencement of judicial proceedings. Where it is proposed to libel a vessel for violation of the inspection laws, which it is made the duty of customs officers to enforce, such seizure should be made by an officer of customs, 2274, 3674.

of vessels for violations of United States steamboat laws, should be made by collectors, or other chief officers of customs, and all inspectors within the several districts. These officers should, when it is practicable, submit the facts in each case to the district attorney, and take his opinion before action, 4207.

of goods for omission from manifest, directions relative to, 2669, 2725.

Reports of. While the Department requires weekly and monthly reports of seizure, it is directed that in cases of seizures made of vessels, animals, or other property of the probable value of \$2,000, a detailed report shall be made by the collector at once, by letter, setting forth the cause of seizures, and sections of the Revised Statutes supposed to have been violated, 3349.

to be made of sugar where the owner, importer, agent, or consignee of such sugar making entry thereof has knowledge that it was artificially colored for the purpose of defrauding the revenue, 4173.

SEIZURES on vessels while proceeding to port of destination, regulations as to, 2725.

SELTZER-WATER dutiable at 3 cents per bottle and 25 per cent. ad valorem, (416, T. I.,) 5325.

SELVAGE should be excluded in determining the dutiable width of hair seatings, 3597; *contra*, 1877. (See decision of May 16, 1863.)

SERVANTS AND COOKS, male or female, attached to vessels of the United States, are considered as seamen, and should be taxed accordingly. They are entitled to hospital relief when they have paid tax, 1075.

SESAME OIL.—The provision in the free list for “oil, essential, fixed or expressed, viz., * * * sesame or sesamum seed or benn,” does not relate to vegetable oil prepared and fit for use as salad-oil, which is dutiable at \$1 a gallon, as “oils, * * * olive, in flasks or bottles, and salad,” (424, T. I.,) 2666.

SEWING-MACHINES are machinery within the meaning of section 2511, R. S., and may be imported for repairs free of duty under that section, 1951. containing no steel except the needle, dutiable as “manufactures of iron,” 1392. composed of steel and iron, the steel portion being 10 per cent. of the whole value, dutiable as manufactures in part of steel, 1471.

SEWING-SILK.—All threefold threads of spun silk imported, which may be used as sewing-silk, should be classified as sewing-silk, when of sufficient strength for sewing, at 40 per cent. ad valorem, 3900; *contra*, 2773, 2827, 3798.

SHALE, ANTHRACITE, dutiable at 75 cents per ton, as “bituminous coal and shale,” (320, T. I.,) 5308.

SHANGHAI TAEL to be used as a basis, at \$1.35, from which to estimate value of Chefoo tael, 3852, 2550.

SHAVING-BOXES with mirrors in lids dutiable at 40 per cent. ad valorem, under the provision for all manufactures of which glass shall be a component material, n. o. p. f. (34, T. I.) The mirrors had cords attached by which they could be hung on the wall, and were a prominent part of the manufacture, 5001.

SHAWLS. (See Woollen Shawls.)

Broché, which are manufactured in whole or in part of wool, worsted, &c., dutiable at 50 cents per pound, and 40 per cent. ad valorem, as “wearing-apparel * * * composed wholly or in part of wool, worsted,” &c., (247, T. I.,) 2838. “Camel’s-hair,” “India,” or “cashmere,” dutiable as “wearing-apparel of every description * * * composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals,” (247, T. I.,) 1535.

Cotton, consisting of all cotton squares, with a woollen fringe knitted on two of the sides, dutiable as “ready-made clothing and wearing-apparel,” composed wholly or in part of wool, although the value of the wool is very small in comparison with the entire value of the shawl, 2678. (See 2712.)

Cotton, ornamented with a fringe made of worsted, which, although of trifling value as compared with the entire value of the entire shawl, is sufficient to characterize the article as one which is, in fact, composed in part of wool, dutiable at 50 cents per pound, and 40 per cent. ad valorem, as “ready-made clothing composed in part of wool,” (247, T. I.,) 2694.

Merino, dutiable at 50 cents per pound and 40 per cent. ad valorem, as “wearing-apparel of every description * * * composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals,” 2997.

Woollen, with silk embroidery thereon, dutiable as “clothing, ready-made, and wearing-apparel of every description * * * composed wholly or in part of wool, worsted,” &c., 2821.

“Knit.” These shawls are specifically provided for in Schedule L, (242, T. I.,) as “woollen shawls,” and not being so provided for in Schedule M, (318, T. I.,) and not being similar to the articles specified therein, they do not come within the decision of the court in *Victor et al. vs. Arthur*, (5243,) and hence are dutiable at 50 cents per pound and 35 per cent. ad valorem, 5256.

Knit woollen, dutiable as "kuit goods," 3194.

Worsted, (see Worsted Shawls,) 5273.

Worsted lace, dutiable as "wearing-apparel of every description * * * composed wholly or in part of wool, worsted," &c., 1871, 1855.

SHEARS, horse, differing from ordinary shears only in being slightly curved, dutiable at 35 per cent. ad valorem, as "cutlery of all kinds," (337, T. I.,) 3195. Sheep and gardeu, are dutiable as "manufactures of steel, n. o. p. f." and *not* as cutlery, 368. (See decision of March 30, 1865.)

SHEATHING METAL and other articles taken from American vessels undergoing repairs are not importations within the meaning of the law, and therefore are not subject to duty, 4135, 1533; *contra*, 2007; but when taken from a foreign vessel in a foreign port and brought to the United States in that vessel, dutiable, although such metal was of domestic manufacture, 1783.

Foreign, withdrawn from warehouse for use in construction of American vessels, 2409. (See, generally, 1573.)

for repair of American vessels when used on vessels which were afterwards sold to foreign owners, not dutiable if there was no contract express or implied for the sale before the withdrawal bonds of the owners were cancelled, 4655.

Imported. (See, generally, 1367, 1643.)

Old, made of a composition metal, dutiable at 20 per cent. ad valorem, as "metal, unmanufactured, n. o. p. f." 4144.

which has been withdrawn without payment of duty for the repair of a United States vessel engaged in foreign trade and sailing under a "register" must be assessed with duty when such vessel exchanges her "register" for an "enrolment and license" for the purpose of engaging in the coasting trade of the United States, 2595.

Yellow, and yellow metal bolts must pay the duty imposed on manufactures of copper, and are entitled to drawback when used in the construction or repair of vessels built in the United States employed in foreign trade, 2137. (See 2219.)

SHEEP, American, exported shorn and returned bearing fleeces, free of duty, 2492. (See 2190, 2487.)

SHEEPSKINS, dressed, with wool on, intended for use either as mats or for trimmings, &c., dutiable at 25 per cent. ad valorem, as "skius, tanned, n. o. p. f." 2584, 2269.

from Cape of Good Hope, rule for estimating weight of wool on, 1017.

Hair, which are the pelts of sheep that have been recently sheared are free of duty, 4069.

Hawaiian, with the wool on are free of duty under the treaty, but the wool on the skins is dutiable, 3414.

may be used for the manufacture of what is commercially known as morocco, and they may consequently be admitted to entry at 10 per cent. ad valorem, as "skins for morocco, tanned, but unfinished," 3671.

Percentages of wool on, 1399.

Raw, with wool on, dutiable at 3 cents per pound on the wool and 30 per cent. ad valorem on the skins, as "wool on the skin," &c., and "sheepskins * * * raw or unmanufactured, imported with the wool on * * * unwashed," 3680, 2089.

without the wool, pickled, free of duty under the provision for "hides, raw or uncured, whether dry, salt, or pickled, * * * unmanufactured," 3070.

SHEEP-WASH, carbolic acid, used to destroy vermin and cure certain skin diseases, dutiable as a non-enumerated manufactured article, 2426.

SHEET-IRON.—Black sheet-iron in gauge from 23 to 29 held not to be “tagger's iron,” which is always of a gauge thinner than No. 30, but is dutiable according to gauge, (77, T. I.,) 5500.

which obtains a slightly polished appearance by reason of being rolled in single sheets, in which condition it is fitted for the manufacture of spoons and other utensils intended to be coated with tin, dutiable as “sheet-iron, common or black,” instead of “smooth and polished sheet-iron,” 1072.

SHELLAC VARNISH, (see Varnish,) 5300.

spirits chief value, dutiable at a rate not less than is imposed on distilled spirits.

Value of the materials in foreign country to govern classification, 4771; *revoked*, 5300.

SHELL AND BEAD JEWELRY.—Bracelets of shells and glass beads strung on thread, classified under provision for “all beads and bead ornaments,” &c., and dutiable at 50 per cent. ad valorem, (281, T. I.,) 4878.

SHELL BOXES being specially provided for by name, and being usually composed of other materials in addition to shells, are dutiable at 35 per cent. ad valorem, (209, T. I.,) 5002.

SHELL LIME made by burning sea-shells, dutiable at 10 per cent. ad valorem, the same duty imposed on lime obtained by burning the common limestone, 2894.

SHELLS, clippings of, which have undergone a process of cutting and grinding, to prepare them for use in the manufacture of inlaid work, dutiable as “manufactures of shell,” 1108, 4428.

of nutmegs. An allowance of tare at the rate of 33½ per cent. will be made on nutmegs for the shells, 2710.

prepared for use as ornamental shells either by the use of acids, or by cleansing, grinding, &c., dutiable at 35 per cent. ad valorem, as “manufactures of shell,” 3813, 2896, 816; *contra*, 1090.

unmanufactured, but *cleansed* with acids, *free*, unless produced east of Cape of Good Hope and imported from a place west thereof, when 10 per cent. discriminating duty attaches. The discriminating duty of 10 per cent. also attaches to shells produced east of Cape of Good Hope, and polished, ground, &c., at a place west thereof, 3843, 3339.

SHELLS, CARTRIDGE, central-fire, (being cartridge-cases with percussion-caps in the centre,) dutiable at 40 per cent. ad valorem, by assimilation to percussion-caps, 2148, 3552.

copper chief value, dutiable at 45 per cent. ad valorem, under the provision for “all manufactures * * * of which copper shall be a component of chief value,” 3552.

dutiable as “manufactures of which brass is the component material of chief value,” at 35 per cent. ad valorem, 3846.

SHIELDS, GUTTA-PERCHA DRESS, covered with cotton and bound with narrow silk braid, dutiable at 35 per cent. ad valorem, as “articles worn by men, women, or children, of whatever material composed, except linen or silk, made up,” &c., 3733.

made entirely of gutta-percha dutiable at 40 per cent. ad valorem, as “gutta-percha, manufactured,” 3985.

SHINGLES dutiable at the rate of 35 cents per thousand, and no allowance will be made because they are less than the ordinary length and thickness, 3699. In the measurement of shingles for duty, no allowance should be made on account of their length or thickness being less than the ordinary measurement, 3699. Manufactured in New Brunswick from timber cut in Maine, having the flat sides sawed and the edges planed with knives, are dutiable at 35 cents per thousand, such shingles not being embraced in the provisions of section 2508, R. S., 3790.

SHIP-BUILDING MATERIALS, withdrawal of, under section 10, act of June 6, 1872, 1621, 1635, 1637.

SHIPMENT of petroleum upon steam-vessels. Where there is an all-rail route between two points, however circuitous such route may be, it is such an "other practicable mode" of shipment as is contemplated in section 4472, R. S., and debars passenger-steamer from carrying petroleum and like oils between the two points, 4140, 4256.

of diseased cattle prohibited, 3867.

Port of. The port or place in Canada where merchandise is laden on the railway car in which it arrives in the United States is to be considered as the port or place of shipment, and consequently in fixing the value of wool for the purpose of classification or *rate of duty*, the charges and commissions incurred on the wool in question at such port or place are not to be included for that purpose, 3465. The day on which a vessel receiving goods in a foreign port is fully laden and cleared for departure is the date defined as that on which goods are actually on shipboard bound to the United States within the meaning of section 5 of the act of March 3, 1875, 2155, 2184.

SHIPMENTS to New York or Boston from Providence under combined transportation and export entries for exportation may be considered as within the meaning of the circular of July 9, 1881, No. 79, relating to small exportations of manufactured articles with benefit of drawback, 4937.

SHIPPERS' MANIFEST.—The master of a vessel, in order to clear her for a foreign port, cannot subscribe and make oath to the manifest which the law (section 4200, R. S.) requires to be subscribed and sworn to by the owners, shippers, or consignors of the cargo on board, 3261.

SHIPPING ARTICLES, directions relative to, 1406.

SHIPPING COMMISSIONERS, the act providing for the appointment of, does not apply to masters of vessels when engaged in trade between the United States and the British North American possessions, or the West India Islands, or the Republic of Mexico, 1383, 1403. (See 1430.)

The execution and interpretation of the laws relating to, is vested in the circuit courts of the United States, and the Treasury Department cannot assume to interpret or administer them, 2852.

The disposition of fees is a matter not within the jurisdiction of the Treasury Department, but personally within that of the United States circuit court, 5460.

Vessels trading between New York and San Francisco required to have crews shipped by, 1438.

SHIP-PLANKING, which is free of duty, differs from ordinary plank only in being of greater thickness, with rough edges following the natural shape of the tree, and being used in the construction of ships, 3602, 4012. Ship-planks of the necessary width and thickness, the edges of which have been squared, may be included in the term ship-planking, 4347.

SHIP'S STORES.—Coal forming part of cargo, and retained on board for use as ship's stores, is dutiable; section 2798, R. S., does not apply, 4935.

SHIP-TIMBER free of duty, although intended for other purposes than ship-building, 1707.

Only such timber as is evidently to be used for the frame or keel of a vessel or its masts or spars is entitled to free entry, 3602, 1343, 1719.

The provisions for the free entry of ship-timber in section 2505, R. S., and for lumber and timber in section 2513, R. S., are not inconsistent. Ship-timber includes only such timber as is evidently to be used for the frame or keel of a vessel or its masts and spars, and is absolutely free on importation, while under section 2513, the articles specified therein, which include not only ship-timber but all lumber and timber, are free only when used in the construction of vessels for foreign trade, 1655. (See 1343.)

SHIRTS, silk plaited, made on frames, being manufactures of silk and cotton, cotton chief value, dutiable at 35 per cent. ad valorem, as "wove shirts * * * made on frames," &c., 3771. (See 3690; also, 6 Otto, S. C. Reps., 118.)

SHIRTS AND DRAWERS made on frames, and composed of material other than silk and linen, were dutiable at 35 per cent. previous to August 7, 1882, (318, T. I.,) 5430.

SHOALS.—Notice of the discovery of a shoal in the Pacific Ocean, 2459.

SHOE-FASTENERS, not being "eyelets," but brass hooks for lacing, with eyelet attachments for fastening the hooks to the shoe, dutiable as "manufactures of brass," at 35 per cent. ad valorem, 3667.

SHOE-LACES, (see Worsted,) 4806.

SHOE-PINCHERS, composed of casehardened iron, dutiable as "manufactures of iron, n.o. p. f.," 788.

SHOES, calf-hair, dutiable at 50 cents per pound and 40 per cent. ad valorem, 3393 composed partly of wool, dutiable as "clothing, ready-made, and wearing-apparel of every description * * * composed wholly or in part of wool," 3005. (See 3023.)

SHOE-SHANK STEEL, such steel being from $3\frac{1}{2}$ inches to $4\frac{1}{2}$ inches in width by 5 feet in length, is dutiable as "steel in sheets," (117, T. I.,) 4556.

SHOE-SLIDES composed of iron, with a chilled surface, dutiable as "manufactures of iron, n. o. p. f.," at 35 per cent. ad valorem, 4470.

SHOE-VAMPS, classified under the provision for "manufactures and articles of leather," and dutiable at 35 per cent. ad valorem. Being cut into specified shapes at considerable waste, they are not dutiable as "upper-leather," (399, T. I.,) 5026.

SHOOKS, domestic, exported and subsequently imported in the shape of fruit-boxes, free of duty, and the sawing of the shooks into lengths abroad will not exclude them from the free list, 3918.

for boxes, tongued and grooved, dutiable at 30 per cent. ad valorem, by assimilation to sugar-box shooks, 3718, 2226; contra, March 1, 1867.

SHORTAGE. (See, generally, 2060.)

No allowance can be made under section 2984, R. S., for, occurring after the landing of an entry, although such shortage resulted from damage incurred during the voyage of importation, and the duties must be paid on the amount actually landed, 3111.

SHORT SHIPMENTS.—In appraisements where advances of the value of merchandise are made, deductions for short shipment should be made both from the en-

tered value and from the appraised value, and if the appraised value thus reduced exceed the entered value thus reduced 10 per cent. or more, the additional duty of 20 per cent. attaches, 3413.

of immediate-transportation goods. Where the bill of lading is for a less quantity of merchandise than that stated in the invoice, entry of the quantity arriving as per bill of lading may be allowed, and also a subsequent entry of the portion short-shipped, 5169.

Where goods are taken under bond direct from importing vessels to importer's stores, no allowance will be made for short shipment, 4336, 4370.

SHORT-SHIPPED GOODS IN BOND, owners of, to make entry as of original importation. Duties exacted on, to be deposited in the usual manner, and not as a special deposit, 3886.

SHOW-CARDS accompanying merchandise are dutiable if they have a mercantile value, whether entered on the invoice or not, 2600, 2383.

SHRINKAGE, no allowance made for, in weight of crude gutta-percha, as that article appreciates in value in proportion to its diminution in weight, 4449.

SIAMESE RICE, which has been hulled and subjected to a process of sifting and cleaning, is not the cleaned rice of commerce, but is dutiable as *uncleaned rice*, (164, T. I.,) 3137; *contra*, 2026, Oct. 15, 1866.

SIDE LIGHTS, SCREENS FOR. . (See Screens.)

SIEMENS PROCESS.—All metal produced by the Martin-Siemens process should be classified as steel, 3598, 2025, 3648, 1685; *contra*, 2891.

SIENNA, burnt lump, dutiable at 50 cents per one hundred pounds, as "ochres and ochrey earths, n. o. p. f." 3488.

Dry, levigated, has lost its similitude to ochrey earths, and is dutiable as a paint or painter's color, at 25 per cent. ad valorem, 3334.

SIGNALS, FOG. (See Fog Signals.)

SILICATE, soluble, used on walls of brick, plaster, or stone, to preserve them from moisture, &c., dutiable at 25 per cent. ad valorem, as "paint, n. o. p. f." 3644.

SILICATE OF SODA. (See Soda-Water Glass.)

SILK. (See, generally, 2559, 1851, 1869, 1956, 2031, 2050.)

Articles containing silk to the amount of from 5 to 10 per cent. of their value do not contain sufficient silk to necessarily govern their classification, 3239, 3002.

Goods having over 75 per cent. in value of silk as a component material are dutiable at 60 per cent. ad valorem, and goods having as a component material silk exceeding 50 per cent. in value, but not exceeding 75 per cent. in value, and also having 25 per cent. of cotton, or over, are to be classified according to their commercial designation. This rule applies to all articles enumerated in the tariff having silk as a component material of chief value, but containing 25 per cent. or over in value of cotton, wool, or worsted. Any such articles known and recognized as ready-made clothing or wearing-apparel, should be classified as such, at the rate of 60 per cent. ad valorem, 2747.

cloaks, fur-lined, will be classified for duty according to the relative value of the silk as compared with the skins with which they are lined. If the silk be component material of chief value, such garments will be dutiable at 60 per cent. ad valorem, but if not, the article may be admitted to duty at 35 per cent. ad valorem, as a manufacture in part of fur, 2463.

Cordonet. All threefold threads of spun silk imported, which may be used as sewing-silk, should be classified as sewing-silk, when of sufficient strength for sewing, at 40 per cent. ad valorem, 3900, 3798; *contra*, 2773, 2926, 2827.

Cotton and whalebone corsets, having silk as the component material of chief value, with cotton less than 25 per cent. of the value thereof, dutiable at 60 per cent. ad valorem, 4315.

Crapes in the piece not having cotton, flax, wool or worsted as a component material to the extent of 25 per cent., imported prior to the act of February 8, 1875, dutiable at 50 per cent. ad valorem, under the provisions in the act of 1864 for "all manufactures of silk, or of which silk shall be a component material of chief value;" imported after the act of February 8, 1875, dutiable at 60 per cent. ad valorem, under said act, 3688.

Crosses and stoles of silk warp, and silk and metal filling, with a cross on them embroidered in metal, dutiable as a manufacture of silk and metal, silk chief value, at 60 per cent. ad valorem, 2851.

Fancy articles, a part of which were composed of silk, chief value, and a part consisting of paper boxes in the shape of baskets, and pots studded with artificial flowers, dutiable at 60 and 50 per cent., respectively, (act of Feb. 8, 1875, sec. 1, and 351, T. I.) 5349.

Manufactures of silk, cotton, and ramie, in the following proportions: Silk, 54 per cent.; cotton, 14 per cent.; and ramie, 32 per cent; dutiable at 60 per cent. ad valorem, 4218.

The act of February 8, 1875, imposing a duty of 60 per cent. on all goods u. s. p. f., "made of silk or of which silk is a component material of chief value," &c., excepts from the operations of this provision goods having as a component material "25 per cent. or over in value of cotton, flax, wool or worsted." The Department construes this exception to exempt from the 60 per cent. duty only such goods as contain 25 per cent. or more of the entire value of *either one* of the materials mentioned in the exception, 3584.

withdrawal of, from bond for dyeing. No drawback will be paid on silk withdrawn from warehouse to be dyed, colored, printed, stained, &c., on the return of the silk to the warehouse, 3187; *contra*, article 737, Customs Regs., 1874.

SILK AND COTTON BINDINGS, containing a large proportion of cotton, *held* to be dutiable at 50 per cent. ad valorem, 2776.

SILK AND COTTON GIMPS, beaded, intended for dress-trimmings, being manufactures of silk, cotton, and beads, with silk as component of chief value, and having over 25 per cent. in value of cotton, are excluded from the provisions of the act of February 8, 1875, and not being specially provided for, are dutiable at 50 per cent. ad valorem, (192, T. I.,) 4375, 4583.

SILK AND COTTON GLOVES dutiable as "ready-made clothing, * * * of which silk is a component material of chief value," at 60 per cent. ad valorem, 5285.

SILK AND COTTON GOODS dutiable at 60 per cent. ad valorem when silk is the component material of chief value; but when silk is of less than chief value, they should be classified under the provision of Schedule A relating to cotton goods, and not as dutiable at 60 per cent. ad valorem, by assimilation to goods of which silk is the component material of chief value, 4286, 4320, 1829; *modified*, 4565.

Decision 4320 modified, and it is held that goods of which cotton is the component of chief value, but which may contain a substantial admixture of silk or flax, shall be classified as "manufactures of cotton, n. o. p. f." 4565.

SILK AND COTTON LACES, cotton over 25 per cent. in value, dutiable at 50 per cent. ad valorem, 4146.

SILK AND COTTON SCARFS, when possessing silk as chief value, but having over 25 per cent. in value of cotton, should be classified as "manufactures of silk, or of which silk is the component material of chief value," dutiable at 50 per cent. ad valorem, 4418.

SILK AND BONE FANS, painted, (see Fans,) 5434.

SILK AND INDIA-RUBBER ELASTIC dutiable at 60 per cent. ad valorem, under section 1, act of February 8, 1875, for "all goods, wares, and merchandise, n. o. p. f., made of silk, or of which silk is the component material of chief value, irrespective of the classification thereof for duty by or under previous laws, or of their commercial designation," 4408.

SILK AND METAL RIBBONS, metal over 25 per cent. of value, dutiable at 60 per cent. ad valorem, as goods, wares and merchandise of which silk is the component part of chief value, (act of Feb. 8, 1875,) 2672. Metal chief value, dutiable as manufactures of such metal, 2885.

SILK AND METAL STRINGS for musical instruments, silk being component of chief value, are dutiable at the rate of 60 per cent. ad valorem, (act of Feb. 8, 1875,) 4453.

SILK AND RUBBER POUCHES FOR CHEWING-TOBACCO, (see Pouches,) 4922.

SILK AND WOOL GOODS under 25 per cent. of wool in value, dutiable at 60 per cent. ad valorem, 2933.

SILK BOUQUET-HOLDERS, being flower-baskets made entirely of silk, to be used as bouquet-holders, dutiable at 60 per cent. ad valorem, (section 1, act of Feb. 8, 1875,) 5128.

SILK EMBROIDERIES.—Slipper patterns of silk velvet, embroidered with silk chenille, dutiable at 60 per cent. ad valorem, as "manufactures of silk," 2425. (See decision of April 20, 1865.)

Silk and cotton embroidered with silk, 1415.

SILK, FLAX, AND COTTON-FLAX GOODS, (see Mixed Goods,) 5213.

SILK GOODS composed of silk, cotton, and metal, silk being the component of chief value in comparison with either of the other two materials, but not exceeding the value of both, dutiable at 50 per cent. ad valorem, 2851, 1943.

containing over 25 per cent. in value of cotton, not being known as "piece silks," dutiable at 50 per cent. ad valorem, 2779, 1964.

containing 25 per cent. or more of cotton, flax, wool, or worsted. The act of February 8, 1875, does not affect the classification of such goods will, therefore, continue to be assessed for duty under the provisions of Schedule H, 2464.

which are excepted by the last clause of section 1 of the act of February 8, 1875, from the operation of that section, are simply left to pay the rate of duties prescribed by previous laws; consequently, if silk is the material of chief value in such goods, whatever material (other than wool) is associated with it, the duty will be 50 per cent. ad valorem, 2131.

SILK HEAD-NETS, having a single cord of India-rubber, dutiable as "ready-made clothing of silk," &c., and *not* as "articles worn by men, women, and children," &c., 2337.

SILK-MIXED GOODS, silk chief value, dutiable at 60 per cent. ad valorem, 3696.

SILK, MOHAIR, AND COTTON GOODS, containing 67½ per cent. in value of silk, 27½ per cent. of mohair, and 5 per cent. of cotton, are dutiable at 60 per cent. ad valorem, under section 1 of the act of February 8, 1875, 5316.

SILK ORGANZINE dutiable at 60 per cent. ad valorem, 4047.

SILK, PAINTINGS ON, are dutiable as "paintings, n. o. p. f." at 10 per cent., if such paintings are works of art, 2760; otherwise, dutiable as "manufactures of silk," 3807. (See 2679, 3142.)

SILK PLAITED DRAWERS, made on frames, being manufactures of silk and cotton, cotton chief value, dutiable at 35 per cent. ad valorem, as "wove * * * drawers * * * made on frames," &c., 3771. (See 3690; also, 6 Otto, S. C. Reps., 118.)

SILK PLAITED GLOVES, manufactured of wool and cotton, cotton being the component material of chief value, dutiable at 35 per cent., as "gloves * * * made on frames, of whatever material composed, * * * n. o. p. f." 3690; *contra*, 2916. (6 Otto, S. C. Reps., 118.)

SILK PLAITED SHIRTS, made on frames, being manufactures of silk and cotton, cotton chief value, dutiable at 35 per cent. ad valorem, as "wove shirts * * * made on frames," &c., 3771. (See 3690; also, 6 Otto, S. C. Reps., 118.)

SILK RAGS, consisting of small scraps of silk collected from dress-making establishments, and intended for use as button stuff, dutiable as "manufactures of silk, n. o. p. f." (act of Feb. 8, 1875, sec. 1,) 3311, 3325, 611.

SILKS, foreign, cannot be exported to be dyed and returned free of duty, 2042. Japanese. (See 1923.)

SILK, SPUN, 2004.

SILK-THREAD LACE dutiable at 60 per cent. ad valorem when imported *after* the act of February 8, 1875. Imported *prior* to said act, dutiable at 30 per cent. ad valorem, as "thread lace," 3583.

SILK VIOLIN-STRINGS dutiable at 60 per cent. ad valorem, 3973.

SILK WARPS dutiable at 60 per cent. ad valorem, 4047.

SILK WASTE, an article produced from pierced cocoons, not being combed, and inferior in value to silk as reeled from the cocoon, free of duty, 3752. is specified in the free list, and is not "goods, wares, or merchandise * * * made of silk," &c., 3271.

Silos enclosing sheet-zinc, the weight of, to be allowed as tare, 4112.

SILVER.—A silver statue standing upon a marble block, not being the work of a professional sculptor or artist, dutiable at 40 per cent. ad valorem, as an article of silver, n. o. p. f., 1876.

Standard silver dollars receivable for public dues, 3498.

SILVER BULLION, circular relative to, 2112.

SILVER COIN. (See, generally, 2099.)

Importers of, required to designate in their entries hereafter what portion of such coin is in trade-dollars, what portion in fractional coin of the United

States, and what portion in foreign coin, collectors to make returns of such information to the Bureau of Statistics, 4045.

to be received to the amount of five dollars in payment for revenue stamps, 3477.

SILVER COINS, subsidiary, are not legal tender to the amount of five dollars, when the amount to be paid is more than five dollars; that is, the payment of five dollars in subsidiary silver coin as part of a larger amount is not authorized by the law, 3725.

There being no law relative to abraded or mutilated silver coins, such coins may be refused by United States officers, and such has been the practice; the cutting of such coins in two by United States officers is not approved by the Department, 4326. Counterfeit coins may be so cut, but not legal coins suspected of being filled, 4331.

SILVER ORE containing fifty-four ounces of silver and a slight amount of copper to the ton of two thousand pounds entitled to free entry, 4391.

SILVER RATTLES held dutiable as "toys," and not as "articles, n. o. p. f., made of silver," 1346.

SILVER-WARE, English, no deduction can be made from the invoice and entered value of, for the drawback which the English government allows on the exportation of such ware, such drawback not being deducted or allowed as a discount on the original invoice, 2847.

SIMILITUDE CLAUSE, the, as found in section 2499, R. S., cannot be applied so as to remove an article from the dutiable list to the free list, 3199.

SIRUP, rates of drawback on, 3364, 3367, 2312.

valued at from 35 to 60 cents per gallon, and of a quality fit for table use, whether manufactured from sugar or molasses, is embraced in the codified tariff, Schedule G, as assimilating to sirup of sugar-cane; of low grade, made from a residuum known to refiners as "sugar-house molasses," should be classified as assimilating to molasses, 2582.

Fruit, consisting of orange juice and lemon boiled with sugar, intended for use as a beverage, dutiable at 25 per cent. ad valorem, as "fruit-juice," 1868.

SKELETON, manikin made of *papier-maché* not admissible as a, 3831, 1767.

SKINS. (See 724, 717, 695.)

"Alum-tanned," entitled to free entry, being in fact only "preserved raw skins." 5222; 4802 reversed. (Case of Rose *et al.* vs. Robertson.)

Bear, dressed, with heads attached, unlined, intended to be made into sleigh-robés, dutiable as "manufactures of fur;" dressed without heads and without trimming, dutiable as "dressed furs on the skin," 3351.

Dressed kid, cut into patterns for the manufacture of gloves, dutiable at 35 per cent. ad valorem, as "manufactures of leather," 3759.

Dried. The provision in the free list for hides, raw or uncured, whether dry, salted, or pickled, and skins, is construed to admit free of duty all skins not included in the limits of the exceptions made in said provision, irrespective of the purposes for which they are imported, 3328.

Goat-skin carriage-robés dutiable at 35 per cent. ad valorem, as "manufactures of fur," 3702.

Goose, dressed, dutiable at 20 per cent. ad valorem, either as "dressed furs on the skin," or "skins dressed and finished, of all kinds." (399, T. I.) The skins were denuded of their feathers, leaving the down attached to the pelt, which was dressed with meal or bran without being tanned, 4974.

Grebe, dutiable at 25 per cent. ad valorem as "ornamental feathers," &c., 3682.
 Hides, raw or uncured, free of duty, and hides from which the hair has been removed by liming are considered as raw and uncured, 3720; *contra*, 3464.

Kangaroo, having the hair or fur on, dutiable at 20 per cent. ad valorem, as dressed furs on the skin; tanned and dressed, but not finished, dutiable at 25 per cent. ad valorem, as "leather and skins, tanned, n. o. p. f." 3640.
 not colored, but dressed, finished, and fit for use in their present condition, dutiable at 20 per cent. ad valorem under the provision for "skins, dressed and finished, of all kinds, n. o. p. f." (399, T. I.,) 4882. (See 4802.)

Squirrel, sewn together so as to form pieces over a yard square, constituting "squirrel plates," dutiable at 35 per cent. ad valorem, as "manufactures of fur," 4201.

SKINS, ANGORA GOAT, imported with the wool on, dutiable, the wool at the appropriate rates for wool, and the skins at 30 per cent. ad valorem, 3112, 2490, 729. (See 2089.)

Skins of goats possessing Angora blood in a small degree are free of duty, the same as common goat-skins, 3112.

SKINS, GOAT, common, free of duty, 3112.

imported in such forms that when put together they would form rugs, and which had in fact been sewn together in the form of rugs and afterwards ripped apart, dutiable at 45 per cent. ad valorem, as "all other mats * * * and rugs," (258, T. I.,) 3063. (See decision of Sept. 16, 1865.)

Rugs of, dutiable at 45 per cent. ad valorem, as "all other mats * * * and rugs," (258, T. I.,) 2825.

SKINS, LAMB, dressed, whether Astrachan or Persian, which are used for the same purposes as fur, and are imported almost solely by fur-houses, dutiable as "dressed furs on the skin," 717.

Scraps of, consisting of trimmings, and used by manufacturers of suspenders and for covering buckles, being different from the scraps mentioned in 3355, entitled to entry as "skins, dressed and finished," and dutiable at 20 per cent. ad valorem, (399, T. I.,) 4965.

SKINS OR HIDES, partially tanned, dutiable at 25 per cent. ad valorem, under the provision for "all leather and skins, tanned, n. o. p. f." (401, T. I.) These skins had been limed to remove the hair, and placed in vats containing a mixture of bran and water, and in alum baths, &c., 4802.

SKINS, SHEEP, dressed, with wool on, intended for use either as mats or for trimmings, &c., dutiable at 25 per cent. ad valorem, as "skins, tanned, n. o. p. f.," 2584, 2269.

Hawaiian, imported with the wool on, are free of duty under the treaty, but the wool on the skins is dutiable, 3414.

may be used in the manufacture of what is commercially known as morocco, and they may therefore be admitted to entry at 10 per cent. ad valorem, as "skins for morocco, tanned, but unfinished," 3671.

Percentages of wool on, 1399.

without the wool, pickled, free of duty under the provision for "hides, raw or uncured, whether dry, salt, or pickled, * * * unmanufactured," 3070.

Raw, with wool on, dutiable at 3 cents per pound on the wool, and 30 per cent. ad valorem on the skins, as "wool on the skin," &c., and "sheepskins * * *

raw or unmanufactured, imported with the wool on * * * unwashed," 3680, 2089.

SLAB IRON. (See 1701.)

SLATE, split in the quarry, not skipped or trimmed, nor made of a thickuess suitable for use, dutiable as a manufactured article, n. o. p. f., 400.

SLATES imported, for use in schools, are not entitled to be admitted free of duty as "philosophical and scientific apparatus," 3082.

It is the custom of the trade in England to count 1,200 slates as 1,000, the price-list specifying price per M of 1,200 slates. Entries of such slates will, therefore, be adjusted on this basis, 2396.

SLEEVE-BUTTONS, brass, dutiable as "manufactures of brass," at 35 per cent. ad valorem, (146, T. I.,) and not as "jewelry," 2702, 3169, 3377. (See 3174.)

Ornamental, dutiable as manufactures of the materials of which they are made, 1728, 285, 2613. (See 4346.)

Ornamental, dutiable at 25 per cent. ad valorem, as "all other jewelry," (478, T. I.,) 5315. (See 5103.)

SLEIGHS are not personal or household effects, 2036.

dutiable at 35 per cent. ad valorem, as "carriages," 3872.

may be legally admitted to free entry provided they were actually owned by immigrants and used in their peculiar calling at the time they quitted a foreign country, and provided such immigrants brought them to this country with the intention of continuing to use them here, 3715.

SLIDES, photographic, for lanterns, being pictures on glass plates made by a photographic process, dutiable at 40 per cent. ad valorem, as "manufactures of glass," (34, T. I.,) 2633, 2707.

SLIPPER CARPETING, being a manufacture of worsted resembling carpeting in appearance, but of a lighter texture, used for the manufacture of shoes or slippers, dutiable as a manufacture of worsted, n. o. p. f., 2452.

SLIPPER-PATTERNS of wool embroidered with silk, (see Embroidered Slipper-Patterns,) 4536.

SLIPPERS with cotton uppers embroidered with worsted, dutiable at 50 cents per pound and 40 per cent. ad valorem, as "wearing-apparel of every description * * * composed wholly or in part of wool, worsted," &c., 4164.

SMELTS in oil, preserved in the same manner as sardines are, which are commercially known as sardines and are marked and sold as such to the trade, are dutiable under section 2439, R. S., as "sardines," 1128. (See 2136.)

SMOKERS' ARTICLES. (See, generally, 1619, 1235; also, Pipes.)

Bone screws used to join together the mouth-pieces and stems of cigarette-holders are not smokers' articles, but should be classified as "manufactures of bone," at 35 per cent. ad valorem, (288, T. I.;) "stummels," dutiable at \$1.50 per gross and 75 per cent. ad valorem, (466, T. I.,) 4925. (See 4711.)

Cotton fuse manufactured for smokers' use, dutiable as smokers' articles, 1778.

Leather pouches for holding smoking-tobacco, dutiable at the rate of 75 per cent. ad valorem, although claimed to be intended for holding coin, 3695, 4383.

Mechanical cigar-lighters dutiable as, at 75 per cent. ad valorem, 3067.

Only such articles as are exclusively used by smokers are dutiable as "smokers' articles," 2395.

Special safety cigar-lights, different from ordinary matches, dutiable as "smokers' articles," 1924.

SMOKERS' TABLES classified as "cabinet-ware and household furniture," at 30 per cent. ad valorem, (225, T. I.,) and not as "smokers' articles," (466, T. I., 4559.)

SMOKING-SETS, ornamental, are not dutiable as "smokers' articles." Where steel is a component part of such sets, they should be assessed with duty at 45 per cent., as "manufactures of which steel is a component part," (91, T. I.,) 2746.

which can be put to other uses than those of smokers are not dutiable as "smokers' articles," 2395.

SMUGGLING in fishing craft, customs officers on the northern frontier directed to exercise special vigilance to prevent, 2387.

SMYRNA considered a place west of the Cape of Good Hope within the meaning of section 2501, R. S., imposing discriminating duties on goods produced east of and imported from places west of the Cape of Good Hope, 4127.

Equivalents of the weights of, 2846.

SNAKES, live, not "specimens of natural history" free of duties, but are dutiable at 20 per cent. ad valorem, 3445.

SOAKAGE. No allowance can be made for seakage of butter or other alleged increase in weight, 3491.

SOAP.—An article being a compound resulting from the reaction of a salifiable base with fat or oil, such article being in fact a *soap*, is dutiable not as "grease," but as "soap, n. o. p. f." at 1 cent per pound and 30 per cent. ad valorem, 2921. (See 2434.)

Castile. (See Castile Soap.)

Crude palm-oil, dutiable at 1 cent per pound and 30 per cent. ad valorem, as "soap, n. o. p. f." 2434, 2031.

Dog, possessing properties for destroying fleas and other vermin on dogs, cannot be considered a proprietary or patent medicine, but is dutiable as a perfumed soap, at 10 cents per pound and 25 per cent. ad valorem, (503, T. I.,) 2351.

Slightly scented, but nevertheless common bar-soap, intended for laundry purposes exclusively, cannot be considered as a *perfumed toilet* or *shaving soap*, 2982. Wiudsor, dutiable as a toilet or shaving soap, at 10 cents per pound and 25 per cent. ad valorem, 1860.

SOAP-STOCK from residuum of olive-oil factory, (see Free Entry,) 5064.

SODA, nitrate of, must not be stored in bonded warehouses with other bonded goods, nor transported in bond, 3763.

Potassa tartrate of, which, though possessing some similar medicinal properties, is used as a summer beverage, and not as a medicine, dutiable at 20 per cent. ad valorem, as a manufactured article, n. o. p. f., 2682. (See 722.)

Salicylate of, dutiable at 40 per cent. ad valorem, as a medicinal preparation, n. o. p. f., (412, T. I.,) 4109, 3395.

Salts of, dutiable at 40 per cent. ad valorem, as "medicinal preparations, n. o. p. f." 4109, 3395.

Stannate of, being a compound of peroxide of tin and caustic soda, dutiable as "salts of tin," 1584.

SODA AND SELTZER WATER classified as "artificial mineral-waters," and dutiable at 3 cents per bottle, and 25 per cent. ad valorem, (416, T. I.,) 5325.

SODA, CAUSTIC, adulterated, dutiable at 1½ cents per pound, as assimilating to caustic soda, 4118.

Cans containing, free of duty, 2424.

in solution, dutiable at $1\frac{1}{2}$ cents per pound, 4066.

SODA-WATER.—A water containing no soda or mineral or medicinal substance whatever, but consists simply of ordinary spring water charged with carbonic-acid gas, should be classified as an unenumerated manufactured article, at a duty of 20 per cent ad valorem, (section 2516, R. S.,) 5182.

being a water to which carbonate of soda has been added, and which has been artificially charged with carbonic acid, dutiable at 3 cents per bottle and 25 per cent. ad valorem, as an "artificial mineral-water," 3747.

SODA-WATER BOTTLES. (See Bottles, 5230.)

SODA-WATER GLASS, consisting of 45 parts of silica, 23 of calcined soda, and 3 of charcoal, is silicate of soda, and dutiable as such, at one-half cent. per pound, (504, T. I.,) 4710.

SODA-WATER TANKS are not machinery within the intent of section 2511, R. S., admitting to free entry machinery imported for repairs, 2917.

"**SOFTENING LIQUOR,**" being a product of vegetable oils, treated with sulphuric acid and alkalies, which is used to fix colors, dutiable at 20 per cent. ad valorem, as a non-enumerated manufactured article, 3750.

SOLDER used in the manufacture of tin cans made of imported tin, intended for exportation, must have been imported to make the cans entitled to drawback, 4148, 4199.

used in manufacturing tin cans. In entries of tin cans for exportation with benefit of drawback, the particulars of the importation of the pig-tin used in the manufacture of the solder may be omitted, as no pig-tin is produced in the United States, 4211.

SOLUBLE SILICATE. (See Silicate.)

SOUNDS, hake and cod, salted, dutiable as "other fish, pickled and in barrels," 1523.

Dried, requiring only to be softened to be fit for use as isinglass, free of duty as "isinglass, or fish-glue," 1648.

SOUTH AMERICA.—Cattle and hides from, may be landed and admitted to entry, notwithstanding a failure to produce a consular certificate of non-infection, 3442.

SPADES made of puddled steel, dutiable at 45 per cent. ad valorem, as "manufactures of steel," 3536.

SPAIN.—Prohibition of importation of cattle from, 2373; prohibition removed, 2457, 2467.

SPANISH-AMERICAN DOUBLOON will be valued at \$15.70, money of the United States, in estimating the duties on merchandise from Argentine Republic invoiced in doubloons, 3153.

SPANISH CURRENCY.—Dollars, noted as "Spanish currency" in invoice, will be valued at $96\frac{4}{5}$ cents, 4866.

SPANISH CUSTOMS REGULATIONS, modifications of, 1644.

SPANISH REAL valued at $4\frac{3}{5}$ cents, or one-fourth of the Spanish peseta, 4979.

SPANISH VESSELS are exempted from the additional tonnage tax of 50 cents per ton imposed on the vessels of foreign nations by the act of February 27, 1877. 3662, 3402, 1028, 1099.

Merchandise brought in, from Cuba and Porto Rico is liable to a discriminating duty of 10 per cent. ad valorem, under section 2502, R. S., 2073, 1028, 584.

The registers of Spanish vessels in our ports will be taken as indicating their tonnage under Spanish law, with the addition of the amount of the deduction, if any, under the Spanish law not authorized by the admeasurement law of the United States. Usually the gross tonnage may be ascertained from the register. In such cases the vessel will be exempt from admeasurement, 3292.

SPARTERRE GOODS, not of the character prepared for making bonnets or hats, dutiable at 30 per cent. ad valorem, by assimilation to "osier or willow, prepared for basket-makers' use," (429, T. I.,) 3199.

SPECIAL AGENCY DISTRICTS, enumeration of, 4824.

SPECIAL AGENTS, regulations relative to stations of, duties of, &c., 3285, 1881, 1961.

to be under the direction of the Solicitor of the Treasury, 2347.

SPECIFIC DUTY.—Merchandise paying a purely specific duty is not liable to the additional or penal duty of 20 per cent. imposed by section 2900, R. S., 3483, 3519, 3335; but if the specific duty be at all dependent upon value, as in the case of steel bars, which pay a certain sum per pound, according to the value of the steel, the additional duty attaches if the merchandise is advanced 10 per cent. or more, 3370.

The coverings of goods paying a purely specific duty are not dutiable under 2907, R. S., 2589, 88.

Where goods are subject to a specific duty only, there can be no reappraisement; but where it is claimed that goods which have been assessed with a specific duty are properly dutiable, in whole or in part, with an ad valorem duty, the importer is entitled to a reappraisement after appeal, 4232.

SPECIMENS, microscopic, of natural history, mounted on glass, to be admitted free of duty, 3958.

SPECTACLES dutiable as "manufactures of iron and glass, glass chief value," at 40 per cent. ad valorem, 2003.

Steel-bound, dutiable at 40 percent. ad valorem, as "pebbles for spectacles," 3567; *contra*, 1614.

SPIEGELEISEN imported and destined inland. As such iron is imported in bulk, and as the act relating to the immediate transportation of dutiable merchandise expressly excepts such merchandise from its provisions, it should be entered for warehouse and transportation, 2733.

SPIRITS, imported, bottled and in cases, do not require stamps, 3962.

SPIRITS, DOMESTIC, cannot be transferred from bonded warehouse to a manufacturing warehouse, there to be manufactured into an article for exportation, with rebate or drawback of internal-revenue tax, 2578.

American distilled, exported and reimported. (See Domestic Articles Exported and Returned.)

Division of consignments of, shipped in bond from interior places for exportation forbidden, except in extraordinary cases, 3873, 4643.

Distilled, regulations relative to the exportation of, direct from the warehouse on one bond and a through bill of lading, 4208.

manufactured in the United States and exported may be imported free of duty when satisfactory proof that the internal-revenue tax was paid upon such spirits and not refunded, is offered. In other cases the merchandise, on entry for consumption, would be subject to a duty equal to the tax imposed by the internal-revenue laws upon such articles, 3767, 2193.

SPLAYED HOOP-IRON, (see Hoop-Iron,) 5194.

SPLIT PEASE, the value of barrel containing, is not regarded as charges but as a part of the cost of the merchandise, 4393. (See 4333.)

SPOOLS, DOMESTIC, free entry denied when exported filled with thread and returned empty, 4976.

SPRATS in oil, preserved in the same manner as sardines, which are commercially known as sardines, and are marked and sold as such to the trade, are dutiable (section 2499, R. S.) as "sardines," 2136. (See 2499.)

SPRINGS, clock, made entirely of imported steel. A wastage of 13 per cent. on the weight of the springs will be allowed on their exportation, 3420.

SPRUCE BEER. (See Malt Extract, 5372.)

SPRUCE GUM dutiable at 20 per cent. ad valorem, under the provision for "resins, gum, n. o. p. f.," 3548.

SQUIRREL PLATES dutiable at 35 per cent. ad valorem, as "manufactures of fur," 4201.

ST. CATHARINE CONCENTRATED WATER, which is obtained by boiling the natural water as obtained from St. Catharine's well, put up in small bottles, and not used as a *beverage*, but as a medicine or specific for the cure of certain diseases, &c., dutiable as a medicinal preparation, n. o. p. f., at 40 per cent. ad valorem, (412, T. I.,) 3170.

ST. HELENA, abolition of tonnage fee on ships calling at, 5178.

ST. JOSEPH, MO., established as a port of delivery, 5447.

ST. PAUL, MINN, the privileges of the immediate transportation acts extended to, 2938.

STAMPING of boiler-plates, 999.

of packages of opium, directions for, 4099.

of packages containing reimported domestic spirits will be done with stamps provided for imported liquors, and the stamps will have written across the face in red ink the words "American goods reimported," and the initials of the proper officer will be affixed, 5029.

packages of imported liquors and wines and imported cigarettes, regulations relating to the, 3939, 4086, 4087.

STAMPS, CIGAR.—Direction as to cigar-stamp accounts, 1824.

Internal-revenue, must be affixed and cancelled by the owner or importer of the cigars while they are in the custody of the proper custom-house officers. (Section 3402, R. S.) The owner or importer should affix and cancel his own stamps, or employ some proper person to do so; and, if he complies with the law, no charge should be made by the Government, 2786.

The regulations requiring inspectors of imported cigars to note the date of importation on the customs stamps attached to each box cannot be waived, 2742.

STAMPS, CIGARETTE, may be cancelled by the use of a stencil-plate containing a *fac-simile* of the autograph of the inspector or other officer who makes the examination of, and affixes the stamps to, the cigarettes, 4120.

STAMPS, INTERNAL-REVENUE, affixed to packages of distilled spirits entered in bond should contain number of bond instead of name of importer, 4477.

Imported articles subject to stamp duty under Schedule A of internal-revenue laws, (section 3437, R. S.,) will not be delivered until the stamps specified in said schedule are properly affixed by the importer; not applicable to articles properly stamped in a foreign country, 4474.

not required on liquors imported bottled, in cases, 3962.

on imported liquors, no fees for signature of collector of customs on; such signature unnecessary. Form of stamp to be amended by erasing the word "collector," 4166.

Regulations relative to cancellation of, on exportation for drawback, 1965.

STANDARD COINS, value of foreign, 4372, 3829, 3443, 3056, 2580, 2066, 1745, 5085.

STANDARD SILVER DOLLARS receivable for public dues, 3498.

STANDS of artificial flowers, small, covered with glass shades, dutiable as "toys," at 50 per cent. ad valorem, (521, T. I.,) 3436.

STANNATE OF SODA, being a compound of peroxide of tin and caustic soda, dutiable as "salts of tin," 1584.

STARCH, POTATO, dutiable at 1 cent per pound and 20 per cent. ad valorem, (507, T. I.,) 1874.

STATES, abbreviations of the names of, to be used in directing letters, 3818.

STATIONERY, directions to Treasury officials relative to requisitions for, 3046, 2210.

STATIONS, of the Life-Saving Service, with their locations, 3786.
of the general appraisers, 2196.

STATISTICS of exports. In order to obtain full and exact statistics of exports, collectors will require masters and shippers to comply strictly with article 964, Customs Regulations, 1874, 2721.

of marine disasters to be furnished the Superintendent of the Life-Saving Service by customs officers, 3645.

relating to importation or shipment of particular merchandise will be furnished by customs officers, but in no case will name of shippers or consignees be published from the records of the custom-houses, 4725.

relating to the importation or shipment of any particular merchandise will be withheld from publication by the press at the request of shippers or importers, 4852. required as to imports and exports in sailing and steam vessels, foreign and domestic, 5276.

STATUARY.—A marble altar with statuary carved thereon, imported for the use of a convent, was refused free entry as not embraced in the term "statuary," but held liable to duty as a manufacture of marble, 808.

A pedestal not surmounted or accompanied by any statue or figure cannot be considered as statuary, 517.

A silver statue standing upon a marble block, not being the work of a professional sculptor or artist, dutiable at 40 per cent. ad valorem, as an article of silver, u. o. p. f., 1876.

Bronze, the production of American artists, free of duty, 3452.

Bronze reproductions of antique statues not entitled to entry as, 4228.

Certain marble griffins held not dutiable as, 587.

Church figures, composed of wood and gildings or plaster, imported by religious societies, are dutiable, 2615, 2784, 2385, 2805, 2956.

Consular officers in granting certificates regarding, should consider whether the articles are the production of a professional sculptor in the true definition of that term, or of persons, of whom there are large numbers in Carrara, Italy, engaged in manufacturing cemetery figures, representing Faith, Hope, &c., and other like productions, turning out duplicates of these in any quantity, 4416.

Copies of productions of American artists residing abroad are free of duty, 2318.
[The present policy of the Department is understood to be opposed to this decision, but it has never been directly overruled.]

Fonta and vases imported for the use of churches, held not entitled to free entry as, 606.

Statues of marble, bronze, or other material, made from the moulds made by the sculptor, are included under the term "statuary," and are dutiable at 10 per cent. ad valorem, 3926. Bronze or marble statuary is the work of the artist who modelled the original clay, whether he helped to cut or cast the statue or not, 3942.

of sandstone, dutiable at 10 per cent. ad valorem, as "statuary, n. o. p. f." 3968. Pedestals, when imported with and *forming part of*, are dutiable at the same rate as such statuary, 2264, 693, 944.

The character of the material of which statuary is made is immaterial if it be the production of a professional sculptor, 3029, 3968, 4266, 2019, 2163.

The term "statuary" must be confined in its application to figures in full relief, insulated in every part, which are the works of professional sculptors. *Bas-reliefs*, therefore, cannot be classified as statuary, 2706, 2568, 517, 372; also, Regulations of 1857, p. 603.

"The terms 'statue' and 'statuary' are restricted in their meaning to representations of man or animals, and are not applicable to representations of inanimate objects." A marble cross, therefore, is not dutiable as, 4240.

The test to be put to any article which is sought to be entered as "statuary" is to ascertain whether it is the work of a professional artist, as distinguished from the productions of a mere artisan or marble-cutter. If it be the production of a professional statuary or sculptor, it is statuary within the intent of the law; but no mechanical copy, however perfect, of any statuary which is not the professional production of a sculptor, is admissible as "statuary," 4266, 3029.

Works in marble and the like are not statuary, admissible at 10 per cent. duty, unless they are imported as the work of a professional sculptor who originally designed them. Copies by a marble-worker of the designs of others are not his professional productions. Customs officers should go beyond the declaration and certificate, and ascertain by every means in their power how to classify the articles, 4403.

Where the proper certificates are presented, as required in decision 4403, the mere inability of the appraiser to decide from appearance whether a figure is statuary within the meaning of the rule is not enough to warrant classification as "manufactures of marble," 5155.

STAVES about two and one-half feet long and about five inches wide and one-fourth inch thick and not fitted for the manufacture of casks to hold liquid, should be classified as "staves for pipes, hogsheads, or other casks," dutiable at 10 per cent. ad valorem, (217, T. I.,) 4680; *reversed*, 5133.

for vessels of size and capacity so large as to be like pipes and hogsheads in those characteristics, are subject to a duty of 10 per cent. ad valorem, while staves that do not come within that description, and are for the making of smaller wooden vessels, are liable to a duty of 20 per cent. ad valorem, 5133.

Heading, wood for, dutiable at 20 per cent. ad valorem, as "wood, unmanufactured, n. o. p. f." 3863.

Sawn, intended to be manufactured into casks, dutiable at 10 per cent. ad valorem, as "staves for pipes, hogsheads, and other casks." It is immaterial whether staves for casks are rough or smooth, dressed or undressed, 3694.

STEAMBOAT INSPECTION.—Amendment of rules 4, 12, 13, 17, 44, 47, 65, and 74 of the General Rules and Regulations of 1877, 4422.

Certificates of, should be returned to the collector of the district in which the inspection was made, 2856.

Promulgation of act of January 6, 1874, relative to limitation of steam-pressure on towing and freight boats on the Mississippi, 1774.

STEAMBOAT-INSPECTION LAWS, vessels owned by private parties, but chartered by the United States, are subject to, 4540.

Regulations relative to rendition of reports under, 3144.

Two copies of, to be supplied to each vessel inspected. A penalty of \$20 attaches to a failure by masters of passenger-steamers to keep the laws on hand, or a refusal to exhibit them upon the reasonable demand of a passenger, 4050.

STEAM-LAUNCH, a, left by the master of a foreign vessel departing from a port with the intention of retaking it on his return trip, and which is used by the person with whom it was left for pleasure and sporting purposes, was properly assessed with duty; otherwise, if the launch had been entered for warehouse and delivered into custody of customs officers, 3116.

STEAM PILE-DRIVER.—A pile-driver propelled by paddle-wheels worked by steam is liable to the steamboat-inspection laws, 4439, 4795.

STEAM-PLOWS.—By the act of June 6, 1872, steam-plow machinery was exempted from duty for a period of two years. The exemption expired by limitation June 6, 1874, and such plows and plow machinery are now dutiable, 2723.

STEAM-TUGS. (See Foreign Steam-Tugs.)

are exempt from report and clearance *only* when, not themselves carrying freight, they are actually engaged in towing vessels which have to enter and clear, 4547.

owned by International Bridge Company, built in the United States and employed to aid vessels and rafts in passing through the draws of the bridge, are exempt from enrolment, under section 4385, R. S. Should enrolment become necessary, they may be enrolled under section 4313, R. S., 4554.

STEARINE, (see Hard Pitch,) 5049.

in cakes, being a white wax-like substance, fit to be made into candles, classified under the clause of section 2516, R. S., "for all articles manufactured, in whole or in part, not enumerated or provided for in the tariff," and dutiable at 20 per cent. ad valorem, 5091.

STEEL, (see Clock-Spring Steel in Sheets,) 5253.

All metal produced by Martin-Siemens process shall be classified as steel, 3598, 2025, 3648, 1685, (see note in Synopsis of Decisions for 1873, p. 185;) *contra*, 2891. and iron turnings, containing a sufficient quantity of steel to control the classification, dutiable at 30 per cent. ad valorem, as "steel in any form, n. o. p. f.," 4354.

Angle-bars consisting of flat bars of steel, bent at an angle, and costing under 7 cents per pound, classified as steel *in bars*, dutiable at 2½ cents per pound, 5121. axe-shaped, dutiable as "steel in any form, n. o. p. f.," 1486.

axles dutiable as "manufactures of steel," at 45 per cent. ad valorem, 2436.

beads dutiable at 50 per cent. ad valorem, as "all beads and bead ornaments, except amber," (281, T. I.,) 2994.

Coiled wire rods less than one-fourth inch in diameter, dutiable at 30 per cent. ad valorem, as "steel in any form, n. o. p. f." 1107, 3778, 4175; *contra*, 3648.

embossing-dies, used in embossing card-boards, dutiable as "manufactures of steel, n. o. p. f." at 45 per cent. ad valorem, (91, T. I.,) and *not* as "plates, engraved, of steel," 3254.

farriers' knives considered as manufactures of, dutiable at 45 per cent. ad valorem, (91, T. I.,) 4870. (See Farriers' Knives.)

fish-plates dutiable as "manufactures of steel, n. o. p. f." 1032.

hair-pins dutiable as "manufactures of steel," at 45 per cent. ad valorem, 2140.

hammer-moulds, cast in a swaged form from 4 feet 4 inches to 4 feet 9½ inches in length, each containing six hammers, liable to duty at the rate of 45 per cent. ad valorem, as "manufactures of steel," (91, T. I.,) and *not* as "steel in bars," 5047.

in bars, with raised borders, classified as "steel in bars," (117, T. I.,) 4906.

in billets. Certain merchandise which the importers alleged was steel in billets, advanced beyond ingots and not so far advanced as bars, was held dutiable as "steel ingots, bars," &c., because, if, as alleged by the appellants, the steel had been advanced to a state between ingots and bars, they should be classified either as ingots or bars, according to their nearest approach to either, 578.

in coils "consists solely of flat or sheet steel of any given width or gauge, coiled in the form of a spring, and intended for use on account of such spring," 1107, 956.

locomotive tires dutiable at 3 cents per pound, 3758.

medallions, ornaments to be worn on the watch-chain, classified as "manufactures of steel," and dutiable at 45 per cent. ad valorem, 5146. (See 2746, 4559.)

Pader dutiable as an article of, n. o. p. f., 1061.

propeller-shafts. (See Propeller-Shafts.)

rails, old, which are unfit for service on a main track, but might be used on a side track, cannot be deemed as unfit for any other use than remanufacture, and are therefore dutiable at 1½ cents per pound, 4129.

rods, Bessemer, dutiable at 30 per cent. ad valorem, under the provision for "steel in forms, n. o. p. f." 4488.

Scrap, dutiable as "steel in any form, n. o. p. f." 687, 716.

springs commercially known as crinoline-steel, dutiable as "steel, commercially known as crinoline, corset, and bat steel wire," 1007.

wood-screws are dutiable under the provision for wood-screws *ex nomine*, and not under the following provision for screws of any other metal than iron, 2465.

STEEL BLOOMS, (see Wire-Blooms,) 4999.

classified as a manufacture of steel, and dutiable at 45 per cent. ad valorem, (91, T. I.,) 5153, 4259.

dutiable value. First question to be determined is whether they were bought and paid for by a specified number of blooms without regard to weight, or at so much a ton. If the latter, the dutiable value is determined by multiplying the number of tons arriving by the proper price per ton, though the invoice may specify a greater or less weight, 4502.

railway blooms. Decisions of Department admit steel *railway* blooms, of whatever size, at a duty of 45 per cent. ad valorem, and do not admit any except steel railway blooms at that rate, 5156.

STEEL-BOWED SPECTACLES dutiable at 40 per cent. ad valorem, as "pebbles for spectacles," 3567; *contra*, 1614.

STEEL, IN SHEETS, 192, 327, 812.

The fact that each sheet is not of uniform thickness throughout does not prevent its being classified as "steel, in sheets," 4662.

STEEL RAIL ENDS classified as "steel in any form, n. o. p. f.," and dutiable at 30 per cent. ad valorem, if suitable only for remelting, (120, T. I.); otherwise, at $\frac{3}{4}$ cents per pound, as "steel, in bars." (117, T. I.) Importations of both kinds, mixed, may be sorted or may be entered as a whole. The fact that the importation contained a few pieces subject to the higher rate would not subject the whole invoice to that rate, 4896.

cut from the rails in the process of manufacture, with the ends resawn, constituting perfect bars of steel, in length from 13 to 30 inches, dutiable at $\frac{3}{4}$ cents per pound, as "steel, in bars," 4273.

dutiable at 30 per cent. ad valorem, as "steel in any form, n. o. p. f.," 3914.

STEELS, butchers', dutiable as "cutlery of all kinds," 1626.

for sharpening knives dutiable as "cutlery," at 35 per cent. ad valorem, (337, T. I.), 5413.

STEEL, SHOE-SHANK, (see Shoe-Shank Steel,) 4506.

STEEL TIRE BLOOMS.—Certain blooms, circular in form, being in fact tires or rims, partly manufactured, and intended for use on car or locomotive wheels, when fully finished, are dutiable at 45 per cent. ad valorem, under the provision for "all manufactures of steel, n. o. p. f.," (91, T. I.,) 5378.

STEEL-WIRE RODS, in coils, of less than one-fourth of an inch in diameter, dutiable at 30 per cent. ad valorem, as "steel in any form, n. o. p. f.," 1107, 3778, 4175; *contra*, 3648.

STENCILLING of damaged goods, regulations for the, 3456. (See 4682.)

of damaged goods may be omitted on stipulation on damage warrant that none of the goods covered by the entry shall be or have been entered for exportation, 4722.

of packages of goods upon which damage allowance is made may be waived, 4682.

STEREOTYPE-PLATES, old, broken in pieces, held dutiable under the special provision for type-metal, 1559.

STICKS, WEICHSEL, being the proper length for umbrella-handles, free of duty, as "umbrella-sticks, crude," 4345.

cut into lengths varying from five to eighteen inches in length, dutiable at 20 per cent. ad valorem, as "wood, unmanufactured, n. o. p. f.," 4263.

STOCK-CARS in transit through Canada. No cars containing stock or other merchandise in transit through Canada from one place in the United States to another, will be sealed at Point Edward, neither will manifest of such stock nor transfers of the contents of such cars be made there, 2661.

STOCKINGS of worsted or worsted and cotton, caps, gloves, leggings, mitts, socks, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, except silk or linen, worn by men, women, or

children, and not otherwise provided for, held to be dutiable at 35 per cent. ad valorem, 5243. (Case of Vietor *et al.* vs. C. A. Arthur.)

Worsted, not dutiable as "knit goods," but at the rate of 35 per cent. ad valorem, under the provision for "cape, gloves, leggings, mitts, socks, stockings," &c., (318, T. I.,) 4812. (Decision Supreme Court, Vietor vs. Arthur.)

STONE.—The term "granite," as used in the law defining the duty on building-stone, only applies to unmanufactured or undressed granite, 1938.

Where stone was purchased from Canadian contractors by the United States, which stone was to be delivered at the place of construction in the United States, subject to acceptance or rejection upon inspection, *held*, upon application to have the stone admitted free of duty from Canada, that such stone must pay duty, 2090.

STONE BOTTLES, ale in, dutiable at 35 cents per gallon, 4092.

STONES, artificial polishing, dutiable at 20 per cent. ad valorem, as a manufactured article unenumerated, 3525.

Buhrstones manufactured, but not actually bound up into millstones, dutiable at 20 per cent. ad valorem, the same rate as though bound up into millstones, 2692, 1500. (See Grindstones.)

Paving, dutiable at 10 per cent. ad valorem, 4178.

STORAGE.—Merchandise forwarded in bond cannot be permitted to remain in the vessel in which it has been transported, through the winter, although the bonds are extended to cover winter storage in that matter, 2067.

STOVES partly of cast-iron and partly of sheet-iron, sheet-iron being the component material of chief value, dutiable at 35 per cent. ad valorem, as "manufactures * * * n. o. p. f., of * * * iron," 3587.

STRAW baskets lined with worsted and embroidered with worsted on one side, dutiable at 50 cents per pound and 35 per cent. ad valorem, as "manufactures of every description composed wholly or in part of worsted," (243, T. I.,) 3419. braid. (See Dutiable Value.)

dutiable as an unmanufactured article, n. o. p. f., 655.

Flax, 1405.

hats, ladies', if the feathers or flowers or ribbons upon, are of chief value, or are placed on the hats simply for the purpose of being introduced into the country at a low rate of duty, the entire article is subject to duty at 50 per cent. ad valorem (as feathers or flowers) or at 60 per cent. (as manufactures of silk ribbon,) as the case may be, otherwise they will be dutiable at 40 per cent. ad valorem, as "hats composed of chip, grass, * * * or other material, n. o. p. f," 3787, 2740, 2866; *contra*, 1765.

work-baskets, containing silk to the amount of from 7 to 10 per cent. of the value of the articles, dutiable as "baskets composed of straw," at 35 per cent. ad valorem, (279, T. I.,) 3239. (See 2866.)

STRAW BOTTLE-COVERS. (See Bottle-Covers.)

STRINGS for musical instruments are in no sense musical instruments, and should pay, if silk, 60 per cent. ad valorem, (act of February 8, 1875;) if composed of metal and gut, metal chief value, dutiable at 35 per cent. ad valorem, as "manufactures of which metal is a component material of chief value," (146, T. I.,) 3176, 2925, 2808, 1496, 2519; *contra*, 2415, 2510.

of metal and silk, parts of musical instruments, silk being the component part of chief value, are dutiable at the rate of 60 per cent. ad valorem, (act of February 8, 1875,) 4453.

STUFFED BIRDS for millinery purposes, being wired and mounted, dutiable at 50 per cent. ad valorem, as "manufactured ornamented feathers," 4290, 1454.

"**STUMMELS,**" (see Smokers' Articles,) 4925.

SUBSIDIARY COINS, silver, are not legal tender to the amount of five dollars, when the amount to be paid is more than five dollars, 3725.

SUEZ CANAL special tounage certificates, directions relative to, 1975.

SUGAR. (See, generally, 1927.)

All sugars containing 90 per cent. and not more than 94 per cent. of crystallizable sugar, the apparent color of which is not above No. 7 Dutch standard in color, shall be classified as above No. 7, and not above No. 10. All sugars containing more than 94 per cent. of crystallizable sugar, the apparent color of which is not above No. 10 Dutch standard in color, shall be classified as above No. 10, and not above No. 13, 4102.

All sugars, the apparent color of which, as imported, is not above No. 7 Dutch standard in color, and which contain over 93 per cent. and not over 97 per cent. of crystallizable sugar in one hundred parts of the dry substance, shall be classified as above No. 7, and not above No. 10. All sugars, the apparent color of which, as imported, is not above No. 10 Dutch standard in color, and which contain over 97 per cent. of crystallizable sugar in one hundred parts of the dry substance, shall be classified as above No. 10, and not above No. 13, 4173. artificially colored for the purpose of defrauding the revenue will be seized, 3344. Artificially colored, should pay duty according to its true color, 333, 4173, 3344. Decision number 4173 to take effect from its date, 4189.

delivered for transportation, whether in hogsheads, barrels, bags, or otherwise, is exempt from the requirements of article 641, Customs Regulations, as to marking, 3220.

Directions for testing of, by the polariscope, 4656.

Duty to be collected on the apparent color of the sugar as imported acquired in the process of manufacture, 5154. (Case of Welsh *et al.* vs. Merritt, United States Supreme Court; circulars of July 19 and September 2, 1879, revoked.) entered by false weights. No claim for duties can be maintained for alleged errors of weight of merchandise ten years ago, in the absence of fraud on the part of the importers, the sugar having gone into consumption, and no samples remaining, 4588.

Hawaiian, when dutiable under treaty, 3262.

imported on the 3d of March, 1875, was held to be dutiable at the rates previously existing, and not at the rates imposed by the act approved on that day, 2168. in mats and bags is excepted from the requirement that the appraiser shall "specify in the award of damage the marks and numbers of the damaged package, the classification of its contents for assessment of duty," &c., 3832.

Instructions contained in 4102 applicable to Demarara, 4110; instruction contained in 4102 applicable only to sugar imported on and after the 19th of July, 1879, 4111. Exception cannot be made in the case of sugars shipped before the 19th of July, 1879, 4147.

must be classified according to color, irrespective of the alleged mode of manufacture, 2061, 1929.

Rates of drawback on, 3364, 3367, 2312, 2554, 800.

Rates of tare on. (See Tare.)

Refined. The term "refined sugar" is to be construed as exclusively limited to such as has assumed at some time the form of white refined loaf or lump sugar, 3262. (Barlow *vs.* United States, 7 Peters, 406.)

Regulations for sampling and weighing of, 3417, 3430.

Regulations for uniform sampling, 4386.

Resampling to be made within thirty days after original sampling, 4836.

Samples of, may be taken by appraisers' officers while being tared, classification by such samples, however, not compulsory, 3904.

Sampling of, for drawback. Samples to be taken from at least one in every ten packages, by experienced samplers, compared with Dutch standard for classification, and reported upon to the collector, 3879.

Sampling of, for export. Samples from one package in ten to be taken by the de-benture officer, and by him delivered to United States appraiser for examination and comparison with the Dutch standard for classification; samples may be taken at place of lading or at refinery; exporter to note on export entry the time when sugar will be ready for weighing, &c.; each package when weighed and inspected to be stencilled "weighed and inspected;" merchandise to be transported to export vessel in bonded lighters or trucks, 4037.

Tare on. (See Tare.)

the tests made should be submitted to the Department, 3665.

SUGAR, BEET, (see Beet-Sugar,) 5066.

SUGAR-CANE imported for purposes other than propagation or cultivation, dutiable as an unenumerated unmanufactured article, at 10 per cent. ad valorem, section 2516, R. S., 2022, 2068; *contra*, 1756.

SUGAR-CANE SLIPS imported to be used for the cultivation and propagation of sugar-cane, free of duty, as "plants, tropical and semi-tropical, for the purpose of propagation or cultivation," 1756.

SUGAR, DAMAGE ALLOWANCE ON. (See Damage Allowance.)

SUGAR OF LEAD dutiable as acetate of lead, 411.

SUITS for refund of duties. (See Refund.)

under customs laws. Section 15 of the act of June 22, 1874, will not be understood to repeal section 5 of the act of March 3, 1863, nor sections 11, 12, and 15 of the act of July 18, 1866, 1878.

SULPHATE OF AMMONIA, being specifically enumerated and provided for at 20 per cent. ad valorem, and capable of being used for other purposes than manure, cannot be entitled to free entry as a substance expressly used for manure, 1711.

dutiable at 8 per cent. ad valorem, (case of Carl Recknagel *vs.* Augustus Schell,) 5218.

SULPHATE OF ANTIMONY dutiable as "crude antimony," 3877.

SULPHATE OF CHINCHONIDIA dutiable at 40 per cent. ad valorem, as a medicinal preparation, n. o. p. f., 4011, 4161.

SULPHATE OF LIME, ground, dutiable as a manufactured article, n. o. p. f., at 20 per cent. ad valorem, 2159.

SULPHIDE OF COPPER PASTE free of duty as an oxidizing paste, 1863.

SULPHUR.—Crude brimstone is procured from sulphurous ore by the process of roasting, fusing, or smelting, by which it is separated from rock and earthy

matter, but which leaves it in a state of impurity. Crude brimstone is always shipped in bulk, 3032, 3396.

Refined brimstone is obtained from crude brimstone by the process of vaporization and sublimation, which releases the sulphur from all foreign matter and leaves it chemically pure. Refined brimstone cannot be shipped in bulk without impairing its value, 3032, 3396.

SUMAC, EXTRACT OF, dutiable at 10 per cent. ad valorem, under the provision for “sumac” and “extracts and decoctions of logwood and other dye-woods,” (440, 442, T. I.,) by assimilation, 3842, 3898; *contra*, 2095.

SUMAC WOOD, cut in fine pieces or chips, intended for dyeing purposes, is dutiable as “sumac,” at the rate of 10 per cent. ad valorem, 4461.

SUNDAY-SCHOOLS.—Magic-lanterns with views, imported for presentation to Sunday-schools, are dutiable, 2792.

SUNDAYS.—Debenture certificates maturing on Sunday will be paid on Saturday whenever the funds in hand will permit, 2964.

The ten days allowed by section 2931, R. S., for filing of protest, includes intervening Sundays and holidays, 3189.

SUPERVISING INSPECTORS OF STEAM-VESSELS. (See Inspectors of Steam-Vessels.)

Amendments to rules of navigation made by, 3870, 3463, 1492.

and local inspectors receiving more than \$1,000 per annum, must devote their whole time to their official duties. Such officers receiving less than \$1,000 may, however, when not officially employed, engage in other occupations that do not interfere with their official duties, 3474.

cannot remit penalties, 4845.

SUPPLEMENTARY INVOICES, showing the separate value of the component parts of machinery made of iron and steel, may be received to aid in determining whether a separate classification and assessment of duty may be properly made, or whether duty should be assessed upon the whole “at the highest rate at which any of its component parts may be chargeable,” 4270.

SUPPLIES.—Free entry of supplies purchased from public warehouse by French naval vessels will be permitted to be made under section 2932, R. S., 1972.

SURETIES on bonds conditioned for the exportation of domestic distilled spirits, regulations relative to qualifications of, 4058.

on enrolment and license bonds must be responsible, and if such sureties are not produced at the execution of the bond, licenses and enrolments should not be issued, 5229.

One corporation cannot be surety upon the bonds of another, 2564.

on export bonds given by exporters of distilled spirits subject to internal-revenue tax, must be satisfactory to the collector of customs. Their sufficiency is left entirely to the discretion of collectors, 2121, 1977; *contra*, 1920.

SURGICAL APPLIANCES, (see Medicinal Preparations,) 4987.

SURGICAL INSTRUMENTS not entitled to free entry when imported for incorporated institutions of learning, 4128.

SURGICAL SCISSORS dutiable at 45 per cent. ad valorem, under the provision for “manufactures of steel,” (91, T. I.,) 4758.

SURPRISES, being small figures of fish, animals, &c., made of lead, dutiable as “toys,” at 50 per cent. ad valorem, 4507.

SURVEYORS OF CUSTOMS.—Collectors of customs at ports where there are naval officers and surveyors are directed to communicate to such officers all instructions from the Department modifying the published regulations or decisions of the Department, 2475.

Fees for receiving certified manifests of sealed cars laden with merchandise from foreign contiguous territory to inure to the benefit of, 3384.

Fees of, to be collected by the collector of customs if no surveyor at the port, 5004. (See Fees.)

SUSPENDERS. (See Braces.)

dutiable at 50 cents per pound and 40 per cent. ad valorem, as "worsted wearing-apparel," (247, T. I.,) 5483. (See 1688, 5449.)

SWEDEN, VESSELS OF, need not be admeasured, the rule applied in article 137, Customs Regulations, 1874, being extended to such vessels, 2939; but when practicable their foreign certificates of admeasurement should be inspected as well as their registers, 3026. (See 2138.)

SWISS MULLS, 1984.

SWISS MUSLINS, being thin manufactures of cotton, bleached, counting less than one hundred threads to the square inch, and weighing less than five and a half ounces per square yard, dutiable as "other manufactures of cotton, n. o. p. f." at 35 per cent. ad valorem, 2400. (See 2268, 2298.)

SWITCHES composed of colored cotton thread cut to suitable length, should be classified for duty as "cotton thread," 1039, 2824.

SWORD-BLADES imported with the scabbards, grips, and other parts of swords, are dutiable as "swords," and not as "sword-blades," 2047. (See 2048, 3085, 2361, 1934.)

SWORDS, parts of, complete, requiring only to be fastened together to be complete swords, dutiable as "swords," at 45 per cent. ad valorem, (88, T. I.,) 8821.

TABLE-COVERS, cotton, edged with jute and wool fringe, dutiable at 50 cents per pound and 35 per cent. ad valorem, (242, T. I.,) 4785.

TABLE-MATS of leather and worsted, having leather tops and worsted linings, dutiable at 50 cents per pound and 35 per cent. ad valorem, as "manufactures of every description composed, wholly or in part, of woredet," 4059.

TABLES with mosaic tops, being complete articles of furniture, dutiable as cabinet-wares and house-furniture, at 35 per cent. ad valorem, 3858; *contra*, 3600. Mosaic table-tops imported without stands dutiable at 50 per cent. ad valorem, as "manufactures of marble," 3016, 3117.

TACUM FIBRE dutiable at 10 per cent. ad valorem, as a raw unmanufactured article, n. o. p. f., (section 2516, R. S.,) 3105.

TAEL, Chinese, valued at \$1.21 $\frac{1}{2}$, 4864.

Shanghai, to be used as a basis, at \$1.35, from which to estimate value of the Che-Foo tael, 2550, 3852; and from which to estimate value of Tien-tsin tael, 3982.

The Che-Foo, value of, to be estimated upon basis of the Shanghai tael, at \$1.35, 3852.

Tien-tsin, value to be ascertained by comparison with the Shanghai tael, at \$1.35, 3982.

TAGS, CUSTOMS, regulations for the use of, 4106, 3341, 2766, 3303, 2665, 2691.

TALC, powdered, free of duty, 1634.

prepared for tailors' use entitled to free entry, 4503.

TALLOW, leaf, not melted or drawn, dutiable at 1 cent per pound, as "beef" or "tallow," 4357.

TAMARINDS, the provision for, in the free list applies only to such articles when they are imported in their rough or natural condition, retaining their acid flavor; but when imported preserved in sugar or molasses, they are dutiable at the rate of 35 per cent. ad valorem, as "fruits preserved in sugar, brandy, or molasses," (327, T. I.,) 2283.

TAMPA, FLA., established as a port of delivery, 4552.

is included in the district of Key West, 2194.

TAMPICO FIBRE, dyed, free of duty, 3320.

TANK for telegraph-cable on vessel, (see Charges, Dutiable,) 4860.

TANK-BOTTOMS of molasses containing over 63.60 per cent. of sugar, dutiable at 1½ cents a pound and 25 per cent. ad valorem, (183, T. I.,) 3188, 4675.

TANK-PLATES, (see Iron Tauk-Plates,) 4783.

TANNED HIDES, (see Walrus-Hides,) 4888.

TANNED SKINS, (see Skins,) 5222.

TAPESTRIES of which the chain is cotton and the filling of an inferior quality of silk, dutiable at 60 per cent., as a manufacture, silk chief value, if they have not cotton over 25 per cent. in value, (act Feb. 8, 1875, 18 Stats., 307,) 3125.

TAPIOCA FLOUR free of duty, (858, T. I.,) 3161.

TARAXACUM (dandelion root) dutiable at 3 cents per pound, under the provision for "dandelion root, raw or prepared," &c., (263, T. I.,) 3289.

TARE, actual. When the surveyor makes a test of the actual tare of any portion of an invoice of sugar, the test should be made of representative packages, 3579. Allowance for, on the paper tips or mouth-pieces of cigarettes cannot be made, • 2607.

Errors in allowing, may be amended, and entries reliquidated accordingly, if such errors are brought to the attention of collectors within ten days from the date of discovery, 2621.

on figs in boxes. Allowance of 13 per cent. of the gross weight of the boxes and figs is authorized as schedule tare of the boxes, to be added to the actual tare of the cases, 5451.

on hay, weight of sticks and wire may be allowed for, and average tare may be calculated, 4932.

on hemp ropes on bales of hemp not allowed, although the rope is of inferior quality, 4957. (Sec. 5165.)

on jute ropes. No allowance should be made as tare for the weight of jute ropes used in securing bales of jute, (665 modified,) 4810, 5206.

on leaf tobacco increased to 13 pounds per bale, 4018.

on nutmegs. An allowance of tare at the rate of 33½ per cent. will be made on nutmegs for the shells, 2710.

on sugar. Frequent tests should be made of the actual tare of sugar in hogsheads with a view of determining the correctness of the schedule tare, and when actual tare shall be ascertained, such tare will only be allowed on liquidation. After a time sufficient to test the correctness of the schedule tare, a schedule of the tests made should be submitted to the Department, 3665.

on sugar in kegs, from Sandwich Islands, 1664.

on Sumatra tobacco in bales. Schedule tare of 4½ pounds on the inside matting and cord will be allowed. The weight of the second covering of bagging or

canvas, which varies from 2 to 4½ pounds per bale, will be ascertained in each case, 5284.

on tobacco in bales, 4676.

Rates of, on sugar: (1) Actual tare to be taken on tierces and hogsheads; (2) sugar in boxes, 14 per cent.; (3) sugar in barrels, 10 per cent.; (4) sugar in mats and Pernambuco bags, 2 per cent.; (5) sugar in other bags, 1½ per cent.; (6) melado, 9 per cent.; (7) actual tare on irregular packages, 4023.

Samples of sugar may be taken while sugar is being tared, but classification by such samples is not compulsory, 3904.

Schedule tare should be allowed when actual tare is not ascertained, and the invoice tare is less than the schedule tare, and the importer has not given his consent on the entry to the adoption of the invoice tare as provided in section 2898, R. S., 5109.

The weight of bands of iron wire surrounding coiled iron rods may be allowed as tare when they consist of bands ordinarily used for securing such wire rods and are of little or no commercial value, 3513.

The weight of the silos in which sheet-zinc is enclosed will be allowed as, 4112.

Where castor-beans are imported in the pod, the weight of the pods may be allowed as tare, 582.

Where the regulations do not prescribe a rate of tare, the invoice tare will be taken if the collector sees fit and if the consignees assent in writing at the time of entry. Where both invoice and schedule give a rate of tare, if the importer assent in writing at the time of entry to the invoice tare, it may be allowed, at the discretion of the collector; if the collector does not assent, or if the written assent of consignees is not received, the schedule tare only will be allowed, unless a written notice of dissatisfaction therewith shall be filed at the time of entry, when actual tare may be allowed, but the collector is not required in any case to allow schedule tare if it be more than the *actual* tare, 3466.

TARLATANS, COTTON, are dutiable as "all other manufactures of cotton, n. o. p. f." at 35 per cent. ad valorem, 2298, 2268, 1919.

TAX. (See Tonnage Tax.)

TEA, Brazilian, dutiable at 20 per cent. ad valorem, 3909.

liable to the discriminating duty imposed by section 2501, R. S., when, being the product of a country east of the Cape of Good Hope, it is exported to the United States from a country west thereof, 1145.

TEA-BOXES, lacquered, which, after the tea is removed, may be used for other purposes, are dutiable, 2497.

TEA-MATS, imported for the covering or repair of the coverings of tea-chests, dutiable at 35 per cent. ad valorem, as "other articles composed of grass, osier, palm-leaf," &c., 3635.

TEAMS, American, exported to Canada, to be used there, and returned in the same condition as when exported, free of duty, 2528.

A team of horses and a wagon, purchased in Canada by a citizen of the United States temporarily visiting that country, are dutiable upon importation into the United States, although such team may have been used by the buyer for business purposes in Canada, 1133.

imported into the United States from Canada under bond, for temporary purposes, regulations relative to, 4314.

used exclusively for the conveyance of merchandise or of passengers from Canada into the United States, and intended to be immediately returned, are free of duty, 2403, 2439, 2553, 1394.

visiting United States from Mexico, 5238. (See Mexico.)

TEAMS OF IMMIGRANTS are not entitled to free entry unless actually used for purposes of immigration, 2822, 2382.

Free entry allowed of team of unmarried immigrant used in conveying personal effects and tools of trade from foreign country to the United States, (555 T. I.,) 4902.

The actual and necessary use of a horse, carriage, &c., on the part of an immigrant, both before and after his act of immigration, determines the question of admission free of duty, although at the time of entry into the United States the same may be conveyed in a railroad car or separated from the owner, 1929, 3143, 2056.

Trotting horses, apparently intended for use in the United States for racing purposes, cannot be admitted to free entry, although used by an immigrant in the act of immigration, 1740.

Where a person immigrates to the United States, and at the time of immigration makes free entry of his household and personal effects, he cannot, several months later, make free entry of a team under the provision in the free list for "teams of animals * * * actually owned by persons immigrating to the United States * * * and in actual use for the purposes of such immigration," 4136, 4249.

Where horses belonging to Canadian immigrants were by them used to transport themselves and baggage to the nearest railway-station, and were thence shipped to a place in the United States, where they were again used by the immigrants to convey them to their destination, *held*, that such horses were "in actual use for the purpose of immigration" within the meaning of the law, 3143.

TEA-SETS, small, intended as playthings for children, dutiable at 50 per cent. ad valorem, as "toys," without regard to the material of composition, 3485.

TELEGRAMS. (See Dutiable Charge.)

TELEGRAPH CABLE, 1677.

laid beyond the limits of the United States not subject to duty, 2054.

Old, cut up and packed in barrels, dutiable, the gutta-percha of which it is partly composed not being embraced in the provision in the free list for "gutta-percha, crude," 3573.

TELEGRAPHING, rates to be paid by the Government for, 4082, 3641, 4918, 5305. Rules relative to, 3312, 1982.

TELEGRAPH-POLES, either with or without the bark on, are exempt from duty as "round unmanufactured timber, 1595.

TEMPORARY DOCUMENTS, notice of the issue of, must be sent to home ports of vessels, 3432.

TENNIS-BALLS, (see Woollen Tennis-Balls,) 5382.

covered with flannel, dutiable at 50 cents per pound and 35 per cent. ad valorem, 4009.

of rubber, dutiable at 25 per cent. ad valorem, as "articles composed wholly of India-rubber, n. o. p. f.," (389 T. I.,) 5442.

TERRA-ALBA, ALUMINOUS, free of duty, 4093.

not aluminous, dutiable, 2485.

TERRA, ALUMINOUS, being a polishing-powder, dutiable at 25 per cent. ad valorem, as "polishing-powder," (476, T. I.,) 3257.

TESTIMONY taken in investigations by local inspectors. (See Copies.)

TESTING of vinegar. (See Vinegar.)

THEATRES, miniature, made of illuminated printed cards, dutiable at 35 per cent. ad valorem, as "manufactures of paper," 1825.

THEATRICAL PROPERTIES owned by managers of theatres, to be used by actors and actresses in their employ, not entitled to free entry, 4686.

owned by managers, not entitled to admission as tools of trade, 4773.

THIMBLES, steel-top, dutiable at 45 per cent. ad valorem, as "manufactures * * * of which steel shall be a component part," (91, T. I.,) 3145.

THREAD, (see Liuen or Flax Thread; Cotton-Thread; Hemp; Lace,) 4877.

Metal, dutiable at the rate of 25 per cent. ad valorem, 3462.

TICKETS, RAILROAD. (See Railread Tickets.)

TIEN-TSIN TAEL, value of, to be estimated by comparison with the Shanghai tael, at \$1.35, 3982. (See circular of Mar. 23, 1883.)

TIES, RAILROAD. (See Railroad-Ties.)

TILES, "enamelled" and "celeste," dutiable at 40 per cent. ad valorem, under the provision "for all other earthen-ware," 3352.

Encaustic, dutiable at 35 per cent. ad valorem, (346, T. I.,) 3352, 2419; when such tiles are glazed they do not undergo such change as to effect their classification, 2785.

Painted, having a painting or decoration on each tile, dutiable at 40 per cent. ad valorem, as "other earthen * * * ware * * * glazed, * * * painted, * * * and * * * n. o. p. f." 3705, 3714.

The ordinary paving, of commerce dutiable at 20 per cent. ad valorem, as "paving-tile, n. o. p. f." (213, T. I.,) 3352.

TIMBER, (see, generally, 1315; also, Sawed Timber; Sleepers; Ship-Planking; Heep-Peles; Lumber; Cabinet Woods,) 5219, 5380.

Sawed. All sawed timber should be classified for duty under the provision for "sawed boards, planks, deals, and other lumber of hemlock, white-wood, sycamore, and basswood," if of any of these kinds of woods. If made from any other variety of wood it should be classified under the provision for "all other varieties of sawed lumber," 2431.

Rough timber imported in its natural condition with the bark on, free of duty, as "logs and round unmanufactured timber, n. o. p. f." 3627.

sawed especially for wagon-tongues, dutiable as "wood, unmanufactured," at 20 per cent. ad valorem, 2570.

Where timber is hewn according to the natural taper of the tree, and is not known in a commercial sense as *squared*, it should be considered as "timber, hewn," and dutiable at 20 per cent., 2406.

TIME. (See Tonnage Tax; Additional Duty of 10 per cent.)

TIME-BOOKS, seamens, distribution of, 2430.

TIN. (See Artificial Flowers, 5366.)

reflectors for Christmas trees dutiable as "toys," at 50 per cent. ad valorem, 3797.

roofing, dutiable as "tin in plates," 1462.

Rough, similar to "hard metal," dutiable by assimilation as "lead in pigs," at the rate of 2 cents per pound, 3591.

TIN CANS containing imported tea entitled to free entry, 5332.

Drawback on. (See Drawback on Tin Cans.)

Exported, made of foreign materials, upon which drawback is allowed on exportation, filled with domestic products, and returned in the same condition as exported, dutiable at 35 per cent. ad valorem, 3221, 2972.

TIN DROSS is not embraced in the provision in the free list for "tin in pigs, bars, or blocks." Dutiable at 20 per cent. ad valorem, as a metal unmanufactured, n. o. p. f., 3604.

TINNED-IRON PLATES dutiable at 2½ cents per pound, as "iron plate, galvanized or coated with any metal otherwise than by electric batteries," (Schedule E,) 2591; *contra*, 675. (See decision of Apr. 24, 1865.)

TIN ORE dutiable as a mineral and bituminous substance in a crude state, n. o. p. f., 1516.

TIN-PLATES, damage allowance may be made on, 3510.

imported subsequently to the passage of the Revised Statutes of June 22, 1874, are entitled to a reduction of 10 per cent., under section 2503, R. S., up to the date of the act of March 3, 1875, repealing that reduction, 4494. (Arthur *vs.* Dodge *et al.*)

Refund of duty and drawback. Where the importer who paid the duty and the exporter who received the drawback are one and the same person or firm, no refund will be made for excess of duties on quantity of tin exported on which drawback was paid; otherwise, where exporter and importer are not the same, 4555.

TIRES, locomotive, or parts thereof, dutiable at 3 cents per pound, whether composed of steel or iron, 3710; *contra*, 1439.

Steel locomotive, dutiable at 3 cents per pound, 3758.

TIVOLI BOARDS, used by children in playing the game of tivoli, dutiable as "toys," at 50 per cent. ad valorem, (521, T. I.,) 3557.

TOBACCO.—A division of the quantity of manufactured domestic tobacco withdrawn under a single bond from a manufactory, cannot be made, 4159.

Clearance certificates of tobacco in bond. Such certificates must be issued as soon as practicable after the clearance of any vessel in which such merchandise shall be exported, 2668.

clippings and cuttings are dutiable as "manufactured tobacco," at the rate of 50 cents per pound, (209, T. I.,) 2486.

Exportation of domestic, in bond. Upon receipt by the collector of customs at the port from which tobacco is to be exported of the Form A a, (specified in Internal-Revenue Regulations,) showing that an entry for exportation has been made to the satisfaction of the internal-revenue officers, such collector shall transmit, without delay, to the proper officer of internal revenue a clearance certificate, in due form, provided the customs-inspectors' certificate of lading has been received and the export vessel has cleared, 3489.

Landing certificates for snuff and. When, by reason of transshipment at the foreign port, the weight of the tobacco cannot be stated by the foreign revenue officer, the evidence of the landing abroad may be transmitted to the Department with the consular report thereon, 3205.

Sumatra, in bales, allowance for tare, 5284. (See Tare.)

Tare on leaf, 13 pounds per bale, 4018.

TOBACCO, DOMESTIC, exportation of. (See, generally, 2450.)

Reimported, (see Reimportations,) 5338.

returned from abroad, which had paid no internal-revenue tax on exportation, is dutiable at a rate equal to the internal-revenue tax on such tobacco in force at the time of importation, (sec. 2500, R. S.,) 2260. (See decisions of Oct. 20, 1865, and Nov. 13, 1866.)

TOBACCO-POUCHES for chewing-tobacco, (see Pouches,) 4922.

of leather, intended for carrying *smoking*-tobacco, dutiable as "smokers' articles," 3695.

of rubber, and rubber and iron, intended for carrying *chewing*-tobacco, dutiable at 25 and 35 per cent. ad valorem, respectively, as "articles composed wholly of India-rubber" and "manufactures of rubber and iron," 3766.

TOBACCO SCRAPS dutiable at 30 per cent. ad valorem, as "unmanufactured tobacco," 2222.

Imported tobacco scraps do not become liable to internal-revenue tax when merely transferred from a customs bonded warehouse in which they are stored to an internal-revenue bonded warehouse to be manufactured, and when so transferred they are not required to be put up and stamped in the manner specified in section 3362, R. S., 3058, 3284.

TOE-CALK IRON dutiable as "rolled or hammered iron, n. o. p. f.," 1038.

"**TOILE ARDOISEÉ**," consisting of a foundation of jute with a composition of various ingredients, including caoutchouc, dutiable at 35 per cent. ad valorem, as a fabric composed in part of India-rubber, n. o. p. f., 2614.

TOMATOES, not prepared or preserved, dutiable as "vegetables, n. o. p. f.," at 10 per cent. ad valorem, 1843.

TON.—Whenever the word "ton" is used in the tariff acts, it should be construed to be twenty hundred-weight, each hundred-weight being one hundred and twelve pounds avoirdupois, 599.

TONNAGE, directions for making monthly returns of, 4509.

of Italian vessels. Italian registers express only the net tonnage of a vessel, without stating what deductions (for crew-space, &c.) have been made from the gross tonnage according to the Italian law, and such deductions are not allowed in computing American tonnage. Collectors are, therefore, directed to instruct measuring officers to inspect the certificate of admeasurement accompanying the registers of Italian vessels, 1751, 2830, 1845.

TONNAGE, DEDUCTIONS FROM GROSS.—Excepted spaces in a new vessel should not be included by the admeasurer; (2) \$1.50 is the highest fee chargeable for admeasuring excepted spaces in any one case, 5403; modified, 5429.

In addition to the space to be deducted for boilers and machinery and the shaft trunk or alley on screw-steamers, 75 per cent. of the space so allowed may be deducted, provided the addition of this 75 per cent. does not bring the total deducted space above 50 per cent. of the gross tonnage. If the total deducted space does exceed the 50 per cent. of gross tonnage, then the tax should be collected only on 50 per cent. of the gross tonnage, 5386.

Instructions as to deductions from the gross tonnage of vessels of the United States for crew-space, under the act of August 5, 1882, 5363.

Instructions as to the application of Circular No. 95 relating to, 5408, 5410.

In the case of steamboats on western rivers, where the boilers and machinery are located above the upper deck to the hull, such boats are excluded from the operation of the act of August 5, 1882; but where the spaces occupied by the boilers and machinery of said vessels are under a deck to the hull, and have been admeasured and included in the gross tonnage, deductions from said gross tonnage may be made under the act, 5487.

Measurements of the tonnage capacity of excepted spaces under the act of August 5, 1882, should be made in the districts in which vessels belong, and be entered on marine documents, 5359, 5362.

Net tonnage is to be carved on the main beam of vessels, under act of August 5, 1882, 5377.

New enrolment of a vessel should express both the gross and net tonnage, under act of August 5, 1882, 5403; *modified*, 5429.

Regulations for carrying out the act of August 5, 1882, entitled "An act to provide for deductions from the gross tonnage of vessels of the United States," 5343. to be collected from foreign vessels under the act of August 5, 1882, is the net tonnage, 5356.

The crew-space only can be deducted from the gross tonnage of a sailing-vessel, and such deduction must never exceed 5 per cent. of such gross tonnage; (2) the crew-space must be measured from the inside, and not from the outside; (3) the "record of admeasurements" should show the tonnage of the spaces deducted, 5401.

under the act of August 5, 1882, in the case of a side or paddle wheel steamer, (which has no shaft trunk or alley,) there is to be added to the tonnage capacity of the spaces occupied by the boilers and machinery 50 per cent. of said capacity; and in case of a screw-steamer or propeller, there is to be added to the tonnage capacity of the spaces occupied by the boilers and machinery, *including* the shaft trunk or alley, 75 per cent. of said capacity; *provided, always*, that the total deductions made under the act shall not exceed 50 per cent. of the gross tonnage of the vessel, 5358.

Vessels of United States must have deductions noted on marine documents; (2) the crew-space includes all space occupied by officers and crew; (3) when marine documents show the tonnage capacity of any excepted space, admeasurement and fee therefor may be waived, 5381.

Where the deductions allowed for excepted spaces reduce a vessel's net tonnage below twenty tons, she should receive only a license; (2) when reduced to below five tons, she is not entitled to a license; (3) if reduced below thirty tons, a vessel cannot receive a register for foreign voyages that involve an entry of the vessel and cargo on marine coasts of the United States, unless it be permitted under section 3095, R. S., in the districts adjacent to Mexico, 5391.

Where the registers of vessels of Great Britain, Germany, France, Spain, and Belgium have the *net* tonnage expressed therein, that *net* tonnage should be accepted, and no deductions of the percentages of excepted spaces allowed in cases where they have been allowed already, 5409.

TONNAGE DUES, table of rates of, 4961.

Undocumented vessels are liable to tonnage dues amounting to \$1.30 per ton, 2855, 2399.

TONNAGE DUTY.—Statement showing nationality, class, and number of vessels, and the net amount of tonnage duty collected during the fiscal year ended June 30, 1882, 5504.

TONNAGE FEES on ships calling at St. Heleua for supplies, abolished, 5178.

TONNAGE TAX. (See, generally, 3358, 2244, 2304, 2531.)

A vessel engaged in fishing or the coasting trade does not become liable to tonnage tax on clearing for a foreign port; but a coasting vessel so clearing directly, or a vessel entering a Canadian port on the lakes during a fishing voyage, would be required to pay the tax on her return to the United States, provided it had not been paid within a year, 2872.

A vessel enrolled and licensed for the coasting trade which, under a permit to touch and trade, returns to a port of the United States with a cargo of fresh fish purchased at a foreign port, is not liable to tonnage tax or marine-hospital money, 1729.

Aspinwall is not a port within the United States, and vessels trading between that port and the United States cannot be relieved from tonnage tax, 1352.

A vessel licensed for the fisheries, touching at a foreign port under a permit to touch and trade, if she shall have been actually employed in catching fish, is not subject, on arrival in a port of the United States to tonnage tax; but the question of employment is to be determined by the collector at the port of arrival, subject to appeal to the Department, 3467, 2914, 2179.

Belgian steam-vessels engaged in regular navigation between the United States and Belgium exempt from payment of, 1461. (*Revoked*; see 2322.)

certified copies of certificates of payment of, to be made on blanks in book form, furnished by the Department. Original certificates not to be made on such blanks. Stubs of such blank books to be returned to Commissioner of Customs, 3444.

Directions as to returns of vessels paying, 2542.

Directions as to surrender of certificates of payment of, 1801.

Directions relative to protest and appeal on payment of, 2583.

does not accrue on a foreign vessel which enters an American port with an unexpired certificate of tonnage tax, but which having cleared coastwise for another American port, arrived there after the certificate had expired, 4279.

Entry of vessel quarantined not completed until master submits written report.

The tax accrues if such entry is not within a year from a previous entry, 4900. exacted from a vessel on her entry at Norfolk with a cargo of guano from Morant Keys was rightly exacted, that island not being a guano island appertaining to the United States, 5205.

Ferry-boats running daily between the United States and Canada on waters not navigable to the ocean, are chargeable with tonnage tax only on the first clearance of such vessel in each year, 4311.

Foreign vessels compelled by stress of weather or other unavoidable cause to put into a port of the United States are not subject to the payment of, 914, (See 975.)

In computing time to ascertain the liability of a vessel for tonnage tax, no deduction can be made for any time during which such vessel was stranded or repairing, &c., 2984.

No refund of, can be made by a collector without the authority of the Department, 571.

- not to be exacted from vessels engaged in laying submarine telegraph, 5126.
on Canadian-built barges. (See Barges.)
on Canadian vessels entering at any custom-house of the United States, 30 cents per ton, 3216.
on German vessels, 2397.
One payment of, secures exemption from a like exaction for twelve months, and after the expiration of that period the regular tax can be collected from a vessel only on an *entry from a foreign port*, 3960, 2981.
on vessels of Brazil and Chili, 50 cents per ton, 3988.
on vessels on the northern frontier, regulations relative to, 2888, 2912, 2974.
Places on the northern frontier, where a deputy collector is stationed to enter and clear vessels, are virtually recognized as ports, though not formally declared to be such, and they fall within the provisions of section 2767, R. S., and therefore clearances may be granted to and from them. If clearance be granted to such places from similar places, or from ports established formally by law, all vessels making them the termini of their trips would be exempt from tonnage tax, though touching at foreign intermediate ports. Of course if clearance be granted between regular ports, and if the trip be terminated and the entire cargo landed at places intermediate between the ports specified in the clearance, the claim of exemption from tax after touching at a foreign intermediate port could not be allowed. Should a vessel, however, after such foreign trip, and a subsequent landing of the entire cargo at places where customs officers are stationed, continue her voyage as per original clearance, she might then claim exemption from the tax, 3269.
Penal, applies to undocumented vessels engaged in trade between places in the United States, but not to such a vessel built in the United States and departing for a foreign port with cargo, 4910.
Protest and appeal against payment of, must be made in *writing* within the time required by law. The destination of the vessel should be stated when she clears from port, and also whether she carries cargo or passengers, 1372.
Publication of laws relative to, 3348.
Regulations relative to, 3938, 3906.
Schedule rates of, 3365, 3362, 3358.
Section 2654, R. S., authorizes the charge of a certain entrance fee on vessels *only* "of one hundred tons burden and upwards," and a lesser fee on vessels "under one hundred tons burden." It is improper, therefore, where the tonnage of a vessel is ninety-nine and fifty-four hundredths tons to collect the fee as on a vessel "of one hundred tons burden and upwards," 3418.
should be levied upon vessels engaged in foreign commerce on their first entry, and thereafter on each entry made after the expiration of a twelvemonth from any preceding payment. This rule embraces also vessels trading between the United States and Mexico, the British Provinces of North America, the West India Islands, the Sandwich Islands, the Society Islands, or any port or place down to and including Aspinwall and Panama, which vessels had theretofore paid at the time of the first entry or clearance, according to priority, 1844, 1928, 2698. (14 Op. Att'y-Gen., 450.)
Spanish vessels are exempted from the additional tonnage tax of 50 cents per ton imposed on the vessels of foreign nations by the act of February 27, 1877, 3662, 3402, 1028.

United States vessels can clear from one port of the United States to another and take on and discharge cargo at an intermediate foreign port without incurring liability for the payment of tonnage tax, provided such vessel shall complete her voyage, and that the port of destination shall be a port of entry or delivery established by law, 3251.

Vessels not documented, belonging wholly to citizens of the United States, upon their entry from a foreign port are subject to a tax of eighty cents per ton, 3050.

Vessels of China liable to alien tonnage tax at the rate of \$1 per ton, in addition to the ordinary tax of 30 cents per ton, 4640.

Vessels of Urugnay should pay same rate of tonnage, &c., as vessels of the United States, 4423. (See art. 914, Cust. Regs. of 1857.)

When a vessel enters a port before the tonnage tax is due, but remains until it becomes due, it is the duty of the collector to collect it before her clearance, 328.

When a vessel pays tonnage tax on entry, she is exempt from any further tax for one year from the date of payment upon any increase of her burden by additions to her structure made *subsequently* to such payment, and before another payment becomes due on the entire vessel; and the tonnage of such additions (made after one payment of the tax) becomes subject to tax only upon the vessel's entry from a foreign port at least a twelvemonth after the entry on which the tax was paid, 3906.

Where a master produced on the 16th of March, 1882, a certificate of tonnage tax paid on March 16, 1881, *held*, that the certificate expired on March 15, 1882, and hence the tax was due and should be collected, 5166.

Where a steam-tug sent to rescue a disabled steamer near Barrington, N. S., took out a register to be prepared for a possible entry into a foreign port, but, finding the disabled vessel six miles from Barrington, did not enter the foreign port, but returned to Boston, no tonnage tax accrued, 5296.

Where masters of ships arriving from foreign ports claim to have paid tonnage tax within twelve months, but present no tonnage-certificate, information in regard to such alleged payments can be obtained from the Department only, and from no other source whatever, 4226.

TONQUIN, ports of, declared open, 2502.

TOOLS OF TRADE, certain wood blocks and stereotype-printing materials arriving with the owners admitted to free entry as, 630.

Immigrants cannot bring with them free of duty *new* implements of their profession or trade, though intended to be used by them in the exercise of their profession or trade in the United States, 2369.

Stereoscopes and stereoscopic views, &c., intended for exhibition in the United States, cannot be admitted to free entry as, 2366.

Wagons, harness, &c., imported by a circus cannot be considered as, 779.

TOOTH-PICKS, quill, are dutiable as "unenumerated manufactured articles," and cannot be classified as "quills, prepared," 1291.

TORCHON LACES classified as "thread laces," and dutiable at 30 per cent. ad valorem, (42, T. I.,) 5215. (Case of *Field et al. vs. Smith*.)

dutiable at 40 per cent. ad valorem, 3912; *overruled*, 5215.

Linen, made by hand and coarser than thread laces, which are made on cushions, dutiable at 40 per cent. ad valorem, 3558; *overruled*, 5215.

TORONTO, transshipment of transit goods from Canada at, discontinued, 2610.

TOW, bands of, used on bales of hemp, allowance for tare. (See *Tare*.)

TOWELS, COTTON, classified as countable cottons. Their having a colored border does not prevent them from being classified as "bleached cottons, not colored," 4035.

TOWELS, LINEN, imported in pairs and joined together by a fringe, when of a value of 30 cents or less per square yard, dutiable at 35 per cent. ad valorem, 4182.

cut apart and ready for use, which are bought and sold by the dozen, when valued at 30 cents per square yard or less, dutiable at 40 per cent. ad valorem, (Schedule C,) 4072; *reversed*, 4267.

TOWING.—Ferry or passenger steamers may tow on the waters of the particular routes designated in their certificate of inspection, 4283.

TOYS.—Articles which are used by *adults* in the game of battledoor and shuttlecock cannot be considered as coming within the category of "toys," which are intended for the amusement of *children* only, 2842.

Certain figures intended for exhibition in show-windows as advertisements, dutiable as "toys," at 50 per cent. ad valorem, (521, T. I.,) 5397.

covered with sheepskin with the wool on, containing no manufactured wool, dutiable at 50 per cent. ad valorem, as "toys," 3530.

India-rubber balls, from one-half inch to two and one-half inches in diameter, should be classified as "toys," 688.

Small figures representing Chinese mandarins, with a mechanical device by which, when touched, they are given an oscillating motion, dutiable at 50 per cent. ad valorem, 4384.

Small pianos bought and sold as toys, and chiefly by dealers in toys, &c., dutiable as, at 50 per cent. ad valorem, 2107.

"Surprises," or small leaden figures of fish, animals, &c., are dutiable as, at 50 per cent. ad valorem, 4507.

TRACING-CLOTH and bookbinders' cloth not countable cottons, but dutiable at 30 per cent. ad valorem, 3834.

TRACTS, RELIGIOUS, are dutiable, 2686.

TRADE-DOLLAR, circular relative to the value of the, 3670.

TRADE-DOLLARS.—Collectors in assessing duty on merchandise invoiced in United States silver trade-dollars will estimate such dollars at 100 cents each, 3290.

TRADE-MARK. (See Dutiable Value.)

TRANSFER of furniture, fixtures, &c., from one office to another will not be made by custodians of public buildings without express authority from the Department, 2382.

of goods in bond. The transfer of goods in bond to other parties does not relieve the party making the transfer from the liability on his bond given for payment of duties on such merchandise, 2634.

of goods in warehouse from one package to another can only be made when necessary for the safety or preservation of the contents thereof, 2186.

of the sea-stores of one vessel to another cannot be made without payment of duty, 3501.

Unappraised merchandise, and merchandise from foreign ports entered for immediate transportation and exportation in bond to Canada without appraisement, must be transferred at the port of first delivery to the carrier by custom-house draymen in custom-house carts, 2608.

TRANSPORTATION.—Cases containing “case goods,” so called, such as dress, silk, and similar goods, shall, before delivery for transportation, be legibly marked or tagged in such manner as to represent the port where, the month or year when, the name of the vessel in which, and the name of the place whence imported, and the port of destination of such merchandise, 3006, 3220.

of sick and disabled seamen to hospital, 3526.

of appraised goods in bond over two or more bonded routes may be allowed, provided such routes and the names of the common carriers are fully set forth in the entries and manifest, 4480; 4409 modified.

of foreign goods from Mexico through the territory of the United States will be allowed, provided they are conveyed from the place of entry to the place whence they are to be exported, by regular bonded common carriers, 3295.

of United States funds to be done by Adams Express Company over certain routes, regulations for the, 3948, 2086, 2987.

Regulations relative to the, of domestic merchandise [from port to port in the United States through New Brunswick, 3356.

Regulations relative to the, of goods through Canada, 2627, 2642, 2202, 2661, 2970] 1858, 1968, 2017, 3025, 2083, 2171, 2294, 2420, 2576, 3041.

Withdrawal entry for, cannot be allowed on merchandise not duly invoiced but entered by appraisement, or in any manner otherwise than by invoice, 2115, 3224.

TRANSPORTATION AND EXPORTATION.—Discrepancies in warehouse and bond accounts, (see Accounts,) 5214.

TRANSPORTATION BOND, form of, and certificate to cancel the same, 2656.

TRANSPORTATION IN BOND.—Corpus Christi, Tex., San Francisco, and Wilmington, Cal., designated, under section 3005, R. S., as ports from which merchandise may be shipped in bond in transit through the United States to Mexico, 5102.

Manifests of each car used in transporting goods in bond must be furnished to conductors of trains, which manifests must accompany the cars to their destination, 4181.

Shipment of other goods in the same car with dutiable unappraised merchandise forbidden, except where the goods are destined for the same port as the unappraised merchandise, or for points beyond such port. Cars transporting goods under immediate-transportation entry and bond cannot be opened between the ports of shipment and destination, except in case of change of gauge, or of accident, 4184.

The phrase “by duly constituted bonded lines and routes” in article 620, Customs Regulations, 1874, applies to all means of transportation used in conveying goods in bond from place to place. Bonded common carriers only have authority to transport goods under section 3000, R. S., 3827.

TRANSPORTATION OF LIVE STOCK.—Animals not to be confined in cars without food and water for a longer period than twenty-eight consecutive hours, 3561. Need not be removed from the car if proper food, water, space, and opportunity to rest can be given the animals in the cars, 3607.

The railway company in whose cars the transportation of live stock is made, or the master of a ship conveying the same from one State to another, is required to water, feed, and otherwise care for the animals only in default of the owner or person in charge of the live stock to do so. In such cases the railway company or shipmaster has a lien upon the animals for the care given, 3561.

TRANSSHIPMENT OF GOODS TRANSPORTED IN BOND.—Appraised merchandise shipped under warehouse and transportation bond does not require entry at intermediate ports where transshipment is necessary and is permitted by the regulations, 3124.

TRAVELLING-CASES dutiable at the rate of 35 per cent. ad valorem, as "manufactures of wood and leather" or as "fancy boxes," 3724.

TRAVELLING EXPENSES of Treasury employés, directions as to the, 1888.

Vouchers for all such expenses, properly approved by the collector or surveyor, should be forwarded to the Department for payment by check, 5411.

TREASURY CHECKS LOST, regulations relative to duplication of, 3392, 2701.

TREASURY DEPARTMENT employés will not furnish information relating to public business without proper authority, 2737.

No permit can be given by the, to any one person to engage in killing otter within the limits of Alaska Territory, 3190.

TREASURY DRAFTS, instructions concerning the payment of, and official checks of public disbursing officers, 3107.

TREASURY REGISTER, directions for giving information for, 3149, 1834.

TREATIES.—The provision known as the "most favored nation clause," in the treaties between the United States and other nations, does not operate to extend to such nations the privileges accorded to the Hawaiian Islands under the reciprocity treaty with that country, 3033.

TREATY, HAWAIIAN RECIPROCITY, regulations of the United States under, 2962; regulations of the Hawaiian Government under, 3078.

TREATY OF WASHINGTON. (See Canada ; Fish.)

British Columbia not having been a part of the Dominion of Canada at the date of signing the Treaty of Washington, is not entitled to the benefits of said treaty, and fish and fish-oil imported from that part of the Dominion of Canada are not entitled to admission into the United States free of duty, 1671, 3354.

Canned lobsters put up fresh and not preserved in oil, imported into the United States, being the product of Canadian fisheries, &c., are entitled to free entry under the, 1622.

Seal-oil imported from Canada is not free of duty under the, not being a fish-oil, 1596.

The products of the sea-fisheries of Newfoundland are exempt from duty by the Treaty of Washington, as are also the products of the sea-fisheries of Canada and Prince Edward Island, 1837, 1930; also, those of Labrador, 1981; *contra*, 1742.

The provision for "fish-oil" in, is applicable only to fish-oils which have not passed through a process of refinement after the first process of manufacture so as to fit them for medicinal use, irrespective of the kind of packages containing them, 3611; *contra*, 3416, 3433, 1065. (See decision of Jan. 10, 1866.)

The provisions of the, relative to the fisheries, not to go into operation until July 1, 1873, 1501.

The provisions of the, relative to the free admission of fish from the British possessions does not operate to free from duty the cans in which such fish are imported, which, under the act of February 8, 1875, are dutiable, 2301.

TRIMMINGS, silk, cannot be assessed with duty as "embroideries," 2158.

Straw, about six inches wide, composed of silk, cotton, and beads, the latter be-

ing the component of chief value, classified under the provision for "all * * * head ornaments, except amber," and dutiable at 50 per cent. ad valorem, (281, T. I.,) 4947.

TROPICAL FRUIT.—Regulations as to the immediate entry of, 2777.

TUBES, old brass locomotive, fit for use in their condition as imported, dutiable at 35 per cent. ad valorem, as "manufactures, articles, &c., of brass," 3748.

Glass, with the ends squared by cutting, dutiable at 40 per cent. ad valorem, as "articles of glass, cut," (27, T. I.,) 3273. (See 1974.)

Glass, with the ends not cut, dutiable at 35 per cent. ad valorem, as "glass, not cut," (26, T. I.,) 3836.

TUG-BOATS, STEAM, built in a foreign country, taken apart and imported into United States, not entitled to registry, 5106.

duly enrolled and licensed to engage in the foreign and coasting trade on the northern frontiers, carrying a cargo while towing vessels, must report and clear. The same rule applies when tugs tow rafts or vessels without sail or steam motive power, not required to be enrolled and licensed, and also when tugs have no vessel in tow, but have cargoes on board; but when cargo has been taken one way and on the return trip none is taken, but a tow is attached, the tug will be exempt from the requirement to clear and report on such return trip, 1841.

When open boats containing passengers are towed alongside of tug-boats not authorized to carry passengers and the passengers are admitted on board the tug, the latter will be liable to a penalty of \$500, (sections 4499 and 4500, R. S.,) 5269.

TUGS, Canadian, towing United States vessels in waters of United States, incur penalty under section 4370, R. S., 5396.

TUNING-FORKS are not musical instruments, but dutiable at 45 per cent., as "manufactures of steel," (91, T. I.,) 4730.

TURKEY.—Bills of health of vessels sailing for any port of the Ottoman Empire must be viséd by the Ottoman consuls at the port of departure, or on arriving in Ottoman waters the ships will be subject to quarantine as though they carried foul bills of health, 1693.

TURKEY RED, being a form of oxide of iron mixed with earths, dutiable at 25 per cent. ad valorem, 3500.

TURKEY RUGS, woollen, dutiable at 45 per cent. ad valorem, as "other rugs," (258, T. I.,) 2836.

TURKISTAN not a country east of the Cape of Good Hope within the meaning of the acts imposing discriminating duties on products of countries east of the Cape of Good Hope, 3981.

TURNINGS, iron and steel, containing a sufficient quantity of steel to control the classification, dutiable at 30 per cent. ad valorem, as "steel in any form, n. o. p. f.," 4354.

of iron. (See Iron Turnings.)

TURPENTINE, spirits of. The Department cannot point out any particular locality which will constitute "a secure part of the vessel" for the stowage of oil or spirits of turpentine in vessels. The inspectors of steamboats will advise in the matter in each particular case, 2320.

TURTLES caught by vessels properly documented under the laws of the United States, free of duty as the produce of American fisheries, 3581.

TWILLED COTTON FABRICS, no matter by what name they may be called, should be classified under the provisions contained in the fourth and fifth paragraphs of Schedule A and the first clause of the sixth paragraph of said schedule, according to count and weight, 4285.

which count under one hundred threads to the square inch, weigh under five ounces to the square yard, and cost under 25 cents per square yard, should be classified under paragraph 5 of Schedule A, 4429.

TWINE, domestic. The use of sewing bags made from imported burlaps, and intended for exportation, will not prevent the allowance of drawback on the bags, where the value of the twine amounts to only $2\frac{1}{2}$ per cent. of the value of the imported cloth, 4217.

Hemp, dutiable at 40 per cent. ad valorem, as "flax or linen twine," 2572. is a double and re-twisted thread. Yarn is a single thread, more or less twisted, and used for warp or weft in manufacture, 700. (See decision of Nov. 28, 1863.) Salmou net, classified as "linen yarn," (41, T. I.,) 4967.

TYPE, valuation of, 1999.

TYPES, new brass, dutiable at 25 per cent. ad valorem, as "new types," (524, T. I.,) 1911.

ULTRAMARINE, PREPARED, (see Blue Lake,) 4950.

UMBER, ground in oil, dutiable at 25 per cent. ad valorem, as "paints and painters' colors, * * * dry or ground in oil," 1901.

UMBRELLAS, bamboo and paper, dutiable at 45 per cent. ad valorem, as "other umbrellas," 4205.

Steel rings and buttons for, dutiable at 45 per cent. ad valorem, under the provision for "umbrella * * * ribs, stretchers, * * * and other parts thereof, when made in whole or chief part of iron, steel, or any other metal," 3693.

UNCLAIMED GOODS. (See Sales of Unclaimed Goods.)

Amendment of article 765, Customs Regulations, relative to proceeds of sale of, 5100.

Potatoes and other vegetables unclaimed, landed in such large quantities as to blockade business on the wharf, should be sent to warehouse at once; but if it is not deemed expedient to send such merchandise to general-order store, they may be sold on the wharf instead of at the warehouse, 5201.

remaining in public store longer than one year from date of importation, with payment of a portion, but not all, of the duties, must be sold as unclaimed, under general regulations applicable, 4787.

Where a ship arriving at a port has on board goods for some person or persons residing at that port, for which no invoice has been presented, the owner declining to make entry of such merchandise, the goods should be taken possession of by the collector, and held to await entry by the proper party, or for sale, 2689.

which have been brought into ports under immediate-transportation bonds, and which remain unclaimed for more than one year, should be advertised and sold, 3309.

UNDERVALUATION. (See Additioial Duty.)

Ignorance of, by the importer, does not affect the assessment of the penal duty, if such penal duty would otherwise accrue, 2596.

Merchandise paying a purely specific duty is not liable to additional duty of 20 per cent. ad valorem, imposed by section 2900, R. S., for, 3483, 3519.

The proposal of a compromise of a claim growing out of an undervaluation by an importer of merchandise, on entry, presents a proper case for a petition of remission under 5292, R. S., rather than for an application for a compromise by this Department, 1675.

Where entry of merchandise was made on a *pro forma* invoice, and on the subsequent production of the certified invoice such merchandise was found to be undervalued more than 10 per cent., no reason was perceived why authority should be given for amending the entry, and additional duties were levied on the difference between the entered value and that stated in the certified invoice. Penal duty of 20 per cent. did not accrue, the entered value not being raised by the appraiser, 2739.

Where entry of goods is made upon an uncertified invoice, and the value declared in such entry is less than that subsequently found by the appraiser to the extent of 10 per cent. or more, the penal duty of 20 per cent. attaches, 1175.

UNFINISHED CANES dutiable at 35 per cent. ad valorem, 4505.

UNFINISHED FURNITURE, furniture imported in pieces ready to be put together, is dutiable at 35 per cent. ad valorem, and *not* at 30 per cent. as, 4272.

UNIFORM of the Revenue-Marine Service, regulations relating to the, 3738.

UNITED STATES, WATERS OF THE.—If a river is not of itself a highway for commerce with other States or foreign countries, or does not form such highway by its connection with other waters, and is only navigable between different places within the State, then it is not a navigable water of the United States, but is only a navigable water of a State, 2478, 1613. (The "Montello," 11 Wall., 411; The "Daniel Bell," 10 Wall., 557.)

Vessels not plying upon the, are not subject to documentation, 3332, 3150, 2478, 2284, 1613. (The "Daniel Bell," 10 Wall., 557; The "Montello," 11 Wall., 411.)

UNLADING, general order for. Where the consignee of a vessel consents to the collector's taking possession of the merchandise, the collector is authorized to issue a general-order permit, in the manner contemplated in the law, notwithstanding such an order has already issued to the consignee of the cargo, 3996. of ballast at night allowed under same restrictions as other portions of the vessel's lading. Bond to be given and special license obtained in each case; inspectors to receive extra compensation, 3895, *reversing* 3572.

of vessels at night. Inspectors of customs will receive extra compensation for superintending the unlading of *steam*-vessels at night, (section 2871, R. S.,) 1620, 3121. Inspectors will also receive such extra compensation for superintending the unlading of *ballast* from such vessels at night, 3895; *contra*, 3572. Such compensation shall not exceed \$10 for each night's service, 3230; *contra*, 1620. But inspectors cannot receive extra compensation for unlading *sailing*-vessels at night, 3121.

"**URANIUM OXYD NATRON**" dutiable at 20 per cent. ad valorem, as a chemical salt, n. o. p. f., 4293,

URANIUM YELLOW dutiable at 20 per cent. ad valorem, as a chemical salt, n. o. p. f., 4293.

URUGUAY, dollar of, (see Currency,) 5083.

Vessels of, should pay same rate of tonnage, &c., as vessels of the United States, 4423. (See Customs Regs. of 1857, art. 914.)

VALENTINES.—Fancy valentines, made of paper with printed flowers, artificial flowers, &c., dutiable at 35 per cent. ad valorem, 4629.

manufactured of various materials, should be classified according to their assimilation and components of chief value, 2125.

VALUE. (See Invoice Value; Dutiable Value.)

of Austrian currency to be ascertained by comparison with eight-florin gold-piece, 3816, 3833, 3862; *contra*, 3684. (See 2639.)

of the Che-Foo tael to be estimated upon the basis of the Shanghai tael, at \$1.35, 3852.

of the Cuban peso, 92½ cents, 2671, 4395, 4402.

of foreign standard coins and monetary units, 3829, 3443, 3056, 3290, 2580, 2066, 1745, 4372, 5085.

of Italian lira, 19½ cents, 2657.

of the florin of the Netherlands to be estimated at 38½ cents, without taking into consideration the difference of exchange between Amsterdam and Germany, 4026.

of rupee of India, 44½ cents, 3864. (See 3829, 3967.)

of the Tien-tsin tael to be estimated upon the basis of the Shaughai tael, at \$1.35, 3982.

of merchandise, as used in the tariff laws assessing duties, means "the dutiable value of the merchandise, including all dutiable charges and commissions," 3891.

When consular officers think the values in invoices presented to them for classification are too low, they should note on the invoice what, in their opinion, is the true market value, 4065.

VARNISH, brewers' compound, used for coating the inside of brewers' casks, and composed of 59 per cent. of alcohol and the residue of gum-shellac, &c., dutiable as "varnish," 3484.

having distilled spirits as component material of chief value, dutiable at the same rate as distilled spirits. The value of the materials in this country to govern in determining whether spirits is a component of chief value. (Op. Att'y-Gen. of May 28, 1881,) 4891; *revoked*, 5300.

Held, in the case of Birmingham *vs.* Merritt, that the specific provision for varnish, (528, T. I.,) is paramount to any other provision in the tariff, and is therefore not affected by the provision for "all compounds or preparations of which distilled spirits is a component part of chief value," (62, T. I.,) 5300; 4771 *revoked*.

Imitation of, composed of one and one-half pounds of shellac to one gallon of alcohol, and not adapted for use as varnish without the addition of more shellac, is dutiable as distilled spirits. (2) The provision for varnish, however, applies to the article commercially so known, and fit for use as such, in the condition in which imported, even though it have distilled spirits as a component of chief value, 4549.

In ascertaining the quantity of varnish in an importation, no satisfactory standard of weight to the gallon can be arrived at, owing to differences in temperature, &c., 2537.

Iron, color of lac, which is used for the same purposes as varnish, dutiable as, 2039.

VASES, Japanese cloisonné enamelled, dutiable at 45 per cent. ad valorem, as "manufactures of copper or of which copper shall be a component of chief value," 4061.

VEGETABLE FIBRE, unmanufactured, dutiable at 10 per cent. ad valorem, as a raw and unmanufactured article, n. o. p. f., 3457, 2789, 3013.

VEGETABLE IVORY, personal ornaments of, dutiable as manufacturers of vegetable ivory, at 35 per cent. ad valorem, (288, T. I.,) and not as "jewelry," 2616.

VEILS, crape, imported prior to the act of February 8, 1875, dutiable at 50 per cent. ad valorem, under the provision in the act of June, 1864, for "all manufacturers of silk or of which silk is a component material of chief value;" imported after act of February 8, 1875, dutiable at 60 per cent. ad valorem, under that act, 3568.

VELOCIPEDES dutiable as "carriages or parts of carriages," at 35 per cent. ad valorem, (310, T. I.,) 3283.

VELVET CARPETS. (See Carpets.)

VENEERS.—Certain veneers produced by cutting, held to be dutiable as "manufactures of wood," at 35 per cent. ad valorem, 1426.

VENETIAN RED must be distinguished from colcothar, which is free of duty, the latter being a dry oxide of iron produced by chemical action, (not chemically pure,) containing small quantities of lime, &c., as impurities, while venetian red is a native or prepared oxide of iron ground with whiting, and is lighter in color than colcothar, 1920, 1590.

VENEZUELAN steamer "Colon" to be detained as a pirate if found in waters of the United States, 5301.

VERIFICATION of manifests of immediate-transportation goods. Collectors must verify the triplicate manifests. Where two or more manifests are required, the triplicates must be attached together and covered by one certificate of verification, which must specify in detail the number of cars used, 3882.

VERMUTH contained in bottles of one quart or less in capacity, or in cases of three gallons or less, dutiable at \$1.60 per case of one dozen bottles, 3643.

is dutiable at the same rate as wines of the same cost, 2367, 1585.

of the brand of Noilly, Prat & Co. is uniformly found to be in excess of three gallons to the case, (twelve bottles,) and the Department must accept the average gauge of the bottles, which shows that they contain more than one quart each, as the basis for the assessment of duty on the wine, 3293.

VESSEL, a mortgage of, may be admitted to record though it does not contain a recitation of the last enrolment, 4479.

A vessel becomes a wreck at the time she sinks, and not at the time when it becomes impossible to raise her, or she becomes worthless owing to the action of the water, 4327.

constructed of \$2,400 worth of new material and of \$200 worth of old material taken from a wreck, may be renamed, 5021.

Where a vessel is sold or transferred in a district other than that to which she is to belong by virtue of such sale or transfer, it is in the option of the master or owner to take out new papers or to take out a temporary register, 3975.

of Venezuela. Steamer "Colon" declared to be a pirate by Republic of Venezuela, and customs officers directed to detain her if found in waters of United States, 5301.

VESSELS. (See, generally, 1567; also, Admeasurement, 2403; Mortgage of New Vessel, Undocumented; Foreign, Vessels; Canal-Boats; Flat-Boats; Yachts; Barges; Tug-Boats; Ferry-Boats; Boats; Pilot-Boats; Bills of Sale; Tonnage; Clearance; Canadian Vessels; Marine Documents; Pig-Iron; Certificates.)

Aliens not naturalized can become masters or owners of vessels only by conforming to section 2174, R. S., 4668.

Acknowledgment of bills of sale of, may be made before a justice of the peace, without a seal, if such justice is authorized by the laws of the State to take acknowledgments of deeds, and the bill thus acknowledged may be recorded by the collector. A certificate that the justice was authorized to act might be well procured, 3924.

Admeasurement of. (See Admeasurement.)

Alterations in burden of, tonnage tax on, 3906. (See Tonnage Tax.)

American goods taken from vessels undergoing repairs are not importations, 4135.

Applications for official numbers must contain gross and net tonnage, 5492.

arriving with cargo from a foreign port cannot proceed to another domestic port, under enrolment and license, after the surrender of register, till the cargo shall have been unladen, and the duties thereon shall have been paid, or secured to be paid, in the district of first arrival, 3267.

arriving from foreign ports. (1) If a vessel, after having arrived from a foreign port, departs within twenty-four hours, she is not required to be reported; (2) if she remains in the port of arrival more than twenty-four hours, she is to be reported at the custom-house, by which report, however, she does not incur the payment of fees, tonnage duties, &c.; (3) if she departs within forty-eight hours after arrival, the master is not required to make the further report in writing; (4) if she does *not* depart within forty-eight hours after arrival, the further report in writing is to be made, 3350.

are not required to carry boats or apparatus to save life, 3227.

Articles imported for use in the manufacture of. Only such articles as are specifically enumerated in section 2513, R. S., can be admitted to free entry under its provisions, 2954.

belonging to municipal governments, marine-hospital dues to be collected from masters of, 4761.

Brass condenser-tubes imported for use in an American steamship being built for foreign trade are dutiable, not being included in the list of materials enumerated in section 2513, R. S., 1684.

built in the United States, sold to British subjects, wrecked in the waters of the United States, repurchased by citizens of the United States, and repaired here at a cost of three times the purchase money, are entitled to registry under section 4136, R. S., 5132.

cannot be compelled to take out marine documents or to be admeasured, but all vessels of over five tons burden trading without them become liable to penalty under section 4371, R. S., 4522.

cannot be taken abroad, there to undergo extensive repairs, and yet retain their status as American vessels, 699, 922.

Certain vessels built in Newcastle, Me., should be admeasured and documented in Wiscasset district if the owners live in Newcastle, 5424.

Change in boundary of districts does not invalidate outstanding marine documents, 4608.

Change of master of. The taking charge of a vessel by the first officer in the temporary absence of the master is not such a change as is required to be reported and indorsed upon the license under section 4335, R. S., 5299.

Change of name of. The Treasury Department has no authority to allow the change of a vessel's name. A vessel rebuilt must be documented in her old name, no matter how extensive repairs she may have undergone, 4322.

Change of name of corporation owning vessels will not vitiate marine documents, 5348.

Clearance cannot be refused a vessel because shippers fail to specify in their export manifests of grain shipped in bags, the marks and numbers on the bags, 3634.

Coasting, the penalty for not having manifests on, prescribed by section 4360, R. S., is not incurred until the vessel arrives in the district for which she is destined, 3090.

condemned and intended to be broken up, and the materials put to various uses, are dutiable, and duties should be separately estimated on the anchor and chain, the rigging, and the hull and masts, according to their component materials, 4248.

Directions for preparing alphabetical lists of, 4007, 3563, 3183, 2636, 1769.

engaged in fishing under fishing license for ten months in year, allowed to carry fishing parties under such license for July and August, 4926.

engaged in menhaden fishery may take out general fishing licenses, 5319; 4520 revoked.

engaged in laying submarine telegraph not subject to tonnage tax, 5126.

engaged in the fisheries, lists of, to be furnished to the Department by collectors of customs, stating what fishery each vessel is engaged in, and whether fishing in foreign waters or not, 3698.

Fishing-vessels are exempt from marine-hospital dues. Vessels engaged in taking Spanish mackerel may be licensed for the mackerel fishery, and section 4377, R. S., allows them to take other fish, 5032.

Foreign, imported, cut down and converted into a barge, may be employed without enrolment or license on the waters of the northern or northwestern frontier. Ownership must be American. Restrictions upon the employment of such barges will be found, 4214, 4287, 4481.

going from one port to another in the same district on the northern frontier, are not required to clear, but if they do clear, and receive a certified manifest, a fee of 20 cents accrues, 4299.

Hailing place must be repainted on stern on change of home port, 5240.

Home port of, is the port from whence their papers are issued, 2829, 3157, 3226; but vessels may hail from a port of delivery established by law, 3223. (See, generally, 2162, 1058.)

In computing the two months mentioned in section 2513, R. S., during which certain vessels may engage in the coasting trade, the date of clearance in the coasting trade and that of the subsequent entry should be included, 4407.

in coasting trade, entry and clearance of, in Florida, (correction of decision 2647,) 4599.

Inspector's certificate, Form No. 37, stating that the official number has been properly marked on the main-beam of the vessel, to be forwarded to the Bureau of Statistics, 4054.

in the repair of which foreign materials withdrawn from warehouse have been used, are entitled to the same privileges as vessels in the original construction

of which such material was used, (section 2513, R. S.,) and they may engage in the coastwise trade, provided they are not so engaged more than two months in the year, 3372.

licensed for fisheries. The only occupations recognized as fisheries by the law, and for which licenses can be issued, are the taking of whales, cod, and mackerel, 4520, 4535.

licensed for the fisheries, touching at a foreign port under a permit to touch and trade, if they shall have been actually employed in catching fish, are not subject on arrival at ports of the United States to tonnage tax; but the question of employment is to be determined by the collectors at the ports of arrival, subject to appeal to the Department, 3467.

licensed under the laws of the United States to engage in trade may be seized, fined, or forfeited for violation of a local law, 825. (Smith vs. State of Maryland, 18 How., 71.)

Marine documents on bills of sale. Where the interest in a vessel has passed to successive owners by regular bills of sale, marine documents may issue to last owner, reciting the last documents taken out by any preceding owner, although later owners may have taken out no documents, 4606.

Merchant, trading in the South Sea may carry guns and other arms for their proper and necessary protection, 3104.

Mortgage to an alien allowed; but if alien should purchase, the vessel could no longer be recognized as of the United States, 4887.

Names of vessels may be changed by authority of the Secretary of the Treasury, (act of March 2, 1881,) 4792.

No refund of duties can be allowed on materials consumed in building a vessel intended to be sold, when ready for sea, to parties out of the United States, 1950. not plying upon the waters of the United States, are not subject to inspection, 3150; nor to be documented, 2284, 1613. (See, generally; The "Daniel Ball," 10 Wall., 557.)

not propelled by sail or steam, not liable to enrolment or license, unless (1) destined for foreign contiguous territory, when such vessels will pay the usual fees for license, enrolment, and for admeasurement; or unless (2) employed wholly upon navigable waters of the United States other than lakes or rivers, (unless exempted by section 4385, R. S.,) but no fee can be charged for their enrolment, &c., 4083.

Oath preliminary to the documenting of, must be taken before the officer who is to issue the documents; validity of bond must be determined by collector or officer authorized to issue documents. Oaths to hospital returns may be taken before any person authorized, 4780.

Officers of. Mates are officers of vessels within the meaning of section 1428, R. S., which requires the officers of all vessels of the United States to be citizens of the United States, 3545.

of less than thirty tons cannot import merchandise into the United States when sailing between Galveston, Tex., and Africa, (section 3995, R. S.,) 2094.

on northern frontiers, documented and likely to be found out of their home districts with expired licenses at the opening of navigation, may have license renewed and forwarded to proper collector, 4762.

Only vessels designed to be documented for and employed in trade between this country and that of some foreign nation, or between the Atlantic and Pacific

ports of the United States, are entitled to rebate of duties upon the articles enumerated in section 2513, R. S., 2843, 1971.

owned by a company incorporated under the laws of a State and enrolled under section 4137, R. S., are entitled to registry, notwithstanding the fact that a majority of the shares of such company may have been transferred to aliens, 5145.

Ownership of. When the owner of an enrolled vessel or any portion of such vessel dies, and the portion so owned becomes immediately the property of the heirs, such change of ownership does not necessitate a renewal of the enrolment. The register or enrolment of a vessel belonging to the estate of a deceased person will remain in force until the executor or administrator shall convey the property to the heirs, 3179.

Penalties incurred for not reporting change of masters and having same indorsed on license, 5306.

putting into port in distress, and compelled to unload their cargoes in undergoing repairs, and reload them again, should not be required to pay the entry fee. Charges for storing and safe-keeping of the merchandise and fees of officers will be paid, 3164.

Recording of bills of sale. (See Bills of Sale of Vessels.)

Recording of mortgages on. (See Mortgages of Vessels.)

regarded as built the year of their completion, not the year when they were begun, 5009.

Registered, need not enter and clear when proceeding in ballast or laden with merchandise other than that specified in sections 4349, 4351, and 4359, R. S., from a district in one State to a district in the same or an adjoining State. When proceeding between other districts, or when laden with the merchandise specified as above, they must clear on departure and enter on arrival, 4064.

Registry of American hull with foreign engines. "No prohibition against registry on account of foreign origin of the vessel's engines," (see Registry,) 5227.

Registry of repaired wreck in another district from that in which owned, (see Registry,) 5225.

Repairs to, made abroad are not dutiable, 3379.

Returns to Bureau of Statistics of entrances and clearances of, in coasting trade and fisheries need not be made, (paragraph 14 of articles 959 and 983, Regulations of 1874, *revised*,) 4875.

Rules for steering and sailing, and for lights, torches, and fog-signals, 4674.
sailing under a register, and clearing in ballast for a domestic port from a domestic port at which they arrive from a foreign port, should have indorsed on their registers the dates of entry and clearance, and the words "in ballast," 5239.

Sale of American, abroad. American citizens purchasing American ships abroad cannot retain the original registers, which must be surrendered, 3661.

Seizure of. An open visible seizure by an officer of the Government, or other person authorized by law to seize, *must* precede the commencement of judicial proceedings. Where it is proposed to libel a vessel for violation of inspection laws, which it is made the duty of customs officers to enforce, such seizure should be made by an officer of customs, 3674, 2274.

Ships' pumps imported in an American vessel engaged exclusively in foreign trade, for the purpose of replacing an equal number of worn-out pumps on the vessel of importation, held, free of duty, 1632.

Side lights upon small, 3860.

Small, carrying on trade on northern, northeastern, and northwestern frontiers, when arriving from adjacent foreign territory, should be provided with manifests, if they are *vessels* within the meaning of section 3, R. S., 4400.

sold to satisfy foreign salvors. Where a United States vessel is found derelict at sea, and is taken into a foreign port, condemned and sold under the decree of an admiralty court for the benefit of salvors, and the vessel is purchased either by the American owners or other American citizens, with no part ownership in citizens of other nations intervening, an American register may be issued to her on the presentation of a *proper bill of sale*, which must recite her last register on enrolment, 3373, 2687.

The filing of bills of lading at the custom-house cannot be demanded as a prerequisite to the clearance of vessels, 4911.

The fine specified in section 4234, R. S., does not attach for not having a bell in ordinary weather, 5466.

the materials for which are brought to this country in separate parts, and then put together, cannot be regarded as having been *built* within the United States, and, therefore, cannot receive an American registry, 5444.

The materials of a foreign vessel condemned in a port of the United States and broken up are not liable to duty, whether used in the United States or exported, 563.

The place of building of a vessel is where the *hull* was built, and not where she was completed and fitted with machinery, 5479.

The word "vessel" as used in section 4366, R. S., does not apply to railroad trains, 4641.

The enumeration in section 4311, R. S., of what shall be deemed vessels of the United States, does not operate to render void enrolments issued to vessels not enumerated in said section, prior to its passage, 2327.

trading between a Pacific and an Atlantic port are in the foreign trade within the meaning of section 2514, R. S., which provides for the free withdrawal from bonded warehouse of all articles of foreign production needed for the repair of American vessels engaged in foreign trade, 2771, 1971.

Uncompleted, not being vessels susceptible of registry, may be removed to any other district from that in which they are built, to have machinery put in, under a carpenter's certificate, 5270.

under twenty tons are not required to be licensed unless engaged in trade or the fisheries. By the term "trade" is meant the actual transportation of commodities as freight or of passengers for pay, 3994.

under twenty tons, used solely as pleasure yachts, require no license, and are not subject to seizure for want of one, 3957.

unloading the whole or the residue of a cargo at a port on the northern frontiers which is intermediate as regards the port of clearance and that of ultimate destination, must deliver their manifests at such intermediate port, and there take new clearances, 5311. (See 2333.)

used as common carriers not subject to seizure or forfeiture by force of Title 34, R. S., unless owner or master is a consenting party to the "illegal act," 4772.

whaling, are not regarded as engaged in foreign trade within the intent of section 2513 nor 2514, R. S., 3043.

Where a vessel of the United States was sold abroad and sailed under the British flag, the scrap-iron from its machinery when broken up abroad, cannot be imported into the United States free of duty, 670.

VESSELS, FOREIGN. (See Foreign Vessels.)

VESSELS, FOREIGN-BUILT; American documents cannot be issued to, whether owned wholly or in part by an alien resident of the United States, 3657. owned in the United States, whose bills of sale have been recorded and the collector's certificate indorsed thereon, may clear for a foreign port, but cannot import goods, wares, or merchandise, and in the coasting trade would be subject to disabilities from which documented vessels of the United States are free, 1113. The condemnation of a vessel of foreign build or ownership by a proper court of the United States carries with it a title to registry, even when there has been no sale under the decree of condemnation, if the American owner has acquired title to property in her under a warrant of remission previous to an order of sale; and when there have been several successive owners subsequently to the issue of the warrant, the production of a bill of sale by the last owner is not required upon his application for a certificate of registry, 3762.

VESSELS OF BRAZIL AND CHILI liable to pay only the ordinary tonnage tax of 30 cents per ton, 4576.

subject to a tonnage tax of 50 cents per ton, 3988; modified, 4576.

VESSELS OF CHINA, (see Tonnage Tax,) 4649.

VESSELS OF PORTUGAL. (See Portuguese Vessels.)

VESSELS OF URUGUAY should pay same rate of tonnage, &c., as our own vessels, (see art. 914, Customs Regs. of 1857,) 4423.

VESSELS, STEAM, (see Yachts; Sea-going Steamers; Boilers; Inspection of Boilers; Inspection of Steam-Vessels; Inspectors of Steam-Vessels; Names of Steam-Vessels; Entry; Officers; Ferry-Boats.)

A foreign steam-tug constructed of iron, taken apart and imported in parts, to be put together here, is not entitled to privileges of registry, under section 4132, R. S. The several parts of the hull must not merely be joined together, but its essential parts must be fashioned and shaped in this country, 5106.

Amendment of rules and regulations made by Board of Supervising Inspectors in January and February, 1882, 5152.

are not to be considered as having their "full complement of licensed officers" where one man acts as both master and chief mate, 4031.

Boilers of, are not "used" within the intent of section 4418, R. S., by the engine being set in motion for experiment at the dock or on a trial trip. Steam-vessels proceeding from the district in which they are built to another district in the same or an adjoining State, in ballast, on a trial trip, is not "navigated" within the meaning of sections 4499 and 4500, R. S., 3522.

Carriage as freight or use of camphene, naphtha, coal-oil, and other dangerous articles on passenger-steamers prohibited under penalty, 5264.

carrying passengers. "No oil that will stand a fire-test of less than 300° Fahrenheit shall be used as stores on any steamer carrying passengers," 5254.

Coastwise steamers not obliged to accept the first pilot that offers. Every steamer is obliged to have on board a licensed United States pilot, except when navigating on the high seas, 4623.

Collection of fees for inspection. The only method of enforcing payment of such fees is by refusing to issue new documents until they are paid, under section

4498, R. S. (2) The vessel is chargeable with such fees, although it has changed owners since the charge for inspection was made, 4553.

Exceptions cannot be made in the assessment of inspection fees, even when the vessels which are sought to be exempted from the payment of such fees are used for charitable purposes, 2346.

Excursion permits may be issued to, for the season instead of for single trips, with restriction as to distances, and if necessary life-saving appliances be carried on board, 4915.

for pleasure must be inspected, regardless of their size or occupation, if used upon navigable waters of the United States, 5070.

Formula for construction of boiler-flues suspended, 5260.

If owned by private parties, but chartered by the United States, are liable to the provisions of the steamboat-inspection laws, section 4438, R. S., 4540.

Inspection fees must be paid before issue of marine documents, 4609.

Inspector of hulls may obtain data as to measurement from the marine documents of the vessel, 4928.

Instructions to local inspectors to prevent overcrowding of passenger-steamers, 4894.

Laws relating to licensed officers. Rule 55 of the Regulations of the Steamboat-Inspection Service provides that whenever a steamer meets with an accident involving loss of life or damage to property, it is the duty of licensed officers of such steamer to report the same to nearest local board, 5486.

liable to inspection when plying on navigable waters of the United States, though wholly within the limits of one State, (section 4400, R. S.,) 4376. (See 10 Wall., 559.)

License-fees of officers reduced by amendment to section 4458, R. S., 5192.

Licensed masters of, may act as mates without a separate license, 4049.

Lights to be placed two feet above the stem of the vessel. (See Circular No. 15, current series.) Term "channel" or "fair-way" refers to waters in or about a harbor which are public and open for the navigation of any craft, 4822.

may carry kerosene oils if the charges for carrying them on other than steamboat routes amount to a prohibition of the traffic. Such other routes are not "practicable" under the law, 4890.

Method of testing boilers of, 3870.

Mixed oil of not less than 300° fire-test may be carried as freight or used as stores on passenger-steamers, if such oil is neither crude nor refined petroleum nor other dangerous oil, 5266, 5268.

Naturalized citizens may be licensed as masters, pilots, &c., even though they may reside in Canada during closure of navigation, 5232.

Neither the nature of their employment nor their inferior tonnage capacity will exempt vessels of the classes enumerated in section 4426, R. S., from the inspection therein required, 2183.

Passenger. A steamer which has been duly classified under the statute as a passenger-steamer cannot be divested of this character or relieved of the liabilities thereto pertaining except by the surrender and abandonment of her certificate.

A passenger-steamer cannot, therefore, receive as freight certain dangerous articles prohibited by section 4472, R. S., although she carries no passengers on that trip, 2545.

- Passenger-steamers cannot carry barrels which have contained naphtha, &c., (see Barrels,) 4745.
- plying between Albany and Troy, N. Y., in no sense ferry-boats, under Rule 72 of Steamboat-Inspection Service, 4651.
- plying on internal waters of a State not subject to inspection, 4716.
- Regulations concerning license stub-books, 4706.
- Regulations concerning verification of serial numbers of licenses, 4707, 4708.
- Regulations for station-bills and exercising of crews, 4638.
- Regulations of Board of Supervising Inspectors of Steam-Vessels do not require that the *Herreschoff* coil-boiler alone should be used, but that boilers shall be of similar form and construction and of equal strength as that boiler, 5123.
- Regulations revoked requiring examination of licensee-books by customs officers; supervising inspectors must examine them semi-annually, 4799.
- Rule 10, relating to spaces above boilers, applies to vessels built subsequent to its approval; March 7, 1881. In other cases local inspectors may require necessary precautions to be taken to protect the vessels from fire, 4966.
- running under expired certificate violate section 4417, R. S., and are liable to penalty of \$500, under sections 4499 and 4500, R. S. (2) The penalty of \$100 in sections 4424, R. S., applies to steamers failing to expose their certificates under glass, or which carry gunpowder without exhibiting the proper license, 4428.
- Samples from each imported plate used in the construction of marine boilers and of material used in the construction of boiler-flues must be tested. Section 4432, R. S., cannot be enforced against foreign manufacturers, 5025.
- Shipment of petroleum upon. (See Petrolenm.)
- Speed in harbors not regulated by laws of the United States, 4943.
- The laws of the United States relating to licensing and inspecting vessels do not operate to prevent the levying of State taxes on vessels owned by citizens of a State and plying on waters within her own boundaries, nor to prevent a State from requiring licenses *in addition* to those required by the United States, 5468. (See Passenger Cases, 7 How., 283.)
- under fifty tons burden allowed to carry passengers on day-light routes only, are required to have licensed pilots and engineers, but a master's license is not necessary. Pilot's name should be inserted in the blank for the master's name in inspection certificate, 4131, 4172.
- United States vessels cannot take excursionists to a place in Canadian waters on a coastwise clearance, but must pay tonnage tax, 3224.
- Use of coal-oil or petroleum as stores for illuminating and other purposes on, 5237; superseded, 5264.
- Vessels under foreign marine papers or undocumented, subject to alien tonnage (\$1.30) at every port of arrival, if passengers are transported therein from one American port to another, 4895.
- Vessels bound from one foreign port to another, touching for coal at a domestic port, may be exempted from entry, clearance, or tonnage fees, even though remaining over forty-eight hours, if such was the result of an unexpected deficiency of fuel. If such touching was intended on the clearance of such vessels from a foreign port, a departure after the expiration of forty-eight hours will entail entrance, clearance, and tonnage charges, 4313, 4107.
- Where a vessel was sent from Savannah, Ga., to Charlestou, S. C., to be repaired,

the local inspectors at the latter place rightly inspected the vessel on completion of the repairs, 5244.

Where parties refuse to pay fees for inspection of, case should be reported to United States district attorney for prosecution, 4343.

VESUVIN dutiable as an aniline dye, 616.

VICHY SALTS dutiable at 20 per cent. ad valorem, as "preparations of salts, n. o. p. f." (494, T. I.,) 2021.

"**VICTORIA**" **CRAPE**S dutiable as "mauafactures of cotton, n. o. p. f." at 35 per cent. ad valorem, 3630.

VINEGAR, ESSENCE OF. (See Essence of Vinegar.)

VINEGAR, METHOD OF TESTING.—Collectors at the principal ports will cause to be prepared, in a large glass bottle that can be tightly corked, a solution of bicarbonate of potash containing one grain of potash to one-third of a dram of water. The number of grains of bicarbonate of potash required to neutralize one ounce Troy of a sample of vinegar will be indicated by the number of thirds of a dram of the solution used to neutralize an ounce of the same. Litmus paper may be used to show when the neutralization is complete. Duties should be levied according to the strength of the vinegar, 3136, 2988.

VINEGAR, TOILET, when manufactured of materials of which alcohol or distilled spirits form the base, dutiable at \$3 per gallon and 50 per cent. ad valorem. When containing no alcobol, dutiable as a cosmetic, at 50 per cent. ad valorem, 1776.

VINEGAR, WINE, in bottles, 1816.

VIOLIN-BOWS imported separately from the violins, dutiable as "manufactures of horse-hair, bone, and wood," at 35 per cent., the highest rate at which any of their component materials are dutiable under section 2499, R. S., 3274.

VIOLIN-CASES imported separately from the instruments, dutiable as "manufactures of wood," (227, T. I.,) 2427. (See decisions of Aug. 3, 1858, and May 21, 1859.)

VIOLINS having three gut-strings on which more than one octave of notes can be played by a musician, and having "bent bottoms," dutiable at 30 per cent. ad valorem, under the provision for "musical iustruments of all kinds," (419, T. I.,) 5437. (See 4859.)

VIOLIN-STRINGS, of silk, dutiable at 60 per cent. ad valorem, 3973.

VIOLIN TAIL-PIECES, BRIDGES, AND FINGER-BOARDS, dutiable as "manufactures of the materials of which they are composed," 3955, 4367. (See 3274.)

VISES, BENCH, manufactured of iron, but having a spring of steel, which is an important and inseparable portion thereof, dutiable at 45 per cent. ad valorem. as "manufactures in part of steel," 3536.

VOLUTE-CELL MACHINES, dutiable at 40 per cent. ad valorem, as "philosophical apparatus and instruments," 4122.

VOUCHERS.—Directions for executing vouchers of custodians and janitors of public buildings, 5272.

for the pay of custodians, janitors, and other persons employed in public buildings should not be certified by custodians of such buildings until the services to be paid for have been actually rendered, 3595.

WAFERS, not the ordinary wafers of commerce, intended as coverings for pills, dutiable as an unenumerated manufactured article, at 20 per cent. ad valorem, 2506.

WALL-HANGINGS of paper, cotton, and putty, dutiable at 35 per cent. ad valorem, under section 2499, R. S., (449, T. I.,) and *not* as oil-cloth, 4817.

WALL-PAPER painted or designed by artists, dutiable as "paper-hangings and paper for screens or fire-boards," at 35 per cent. ad valorem, 4437.

WALNUT, black, is not a cabinet-wood, 2044.

WALNUTS dutiable at 3 cents per pound, 1758.

WALRUS-HIDES, tanned but not "dressed and finished," dutiable at 25 per cent. ad valorem, (401, T. I.,) 4888.

WARDROBES, DOLLS', dutiable, *when accompanying the dolls* as necessary appurtenances, at 35 per cent. ad valorem, 3871.

WAREHOUSE. (See Additional Duty of 10 per cent.)

Abatement of duties on goods in. (See Abatement.)

A private bonded importers' warehouse cannot be used for general storage, 1514.

Destruction of articles in warehouse, which have remained there until worthless, will not be permitted until the duties are paid and the merchandise delivered to the importer, 2084, 4250.

Entries cannot be made at ports where there are no bonded warehouses, and goods arriving at such ports, not entered for consumption within a proper time, will be taken possession of by the collector and held as *unclaimed*, at the risk and expense of owners, 1885.

Goods in. The transfer of goods from one package to another while in bond can only be made when necessary for the safety or preservation of the contents thereof, 2186. (See art. 605, Customs Regs. of 1874.)

No higher rate can be imposed on goods withdrawn from, than is imposed on those directly imported, 2033.

Re-entry for, may be made by a duly constituted agent in the absence of his principal, but under such circumstances no bond will be required for the production of an owner's oath, the latter proceeding being required only in connection with the original entry upon the first importation of the goods, 2515.

Where withdrawal entry of goods from warehouse for consumption was initiated before the expiration of one year from the date of importation, but duties were not paid until after the expiration of the year, (the goods being still in warehouse,) *held*, that because duties were not paid within the year the 10 per cent. additional duty accrued, 1534.

Wine-casks containing claret and various Rhine wines which are liable to sour in bonded warehouses may be refilled only when it is necessary for the preservation of the merchandise, and the wine used for such refilling must be of the same importation, and have been withdrawn for consumption, with payment of duties, 4281.

WAREHOUSE AND EXPORTATION ENTRIES, (see Entries,) 5415.

WAREHOUSE BOND, liability on. The transfer of merchandise while in bond to other parties does not relieve the party making the transfer from the liability on his bond given for payment of duties on such merchandise, 2634.

WAREHOUSES, BONDED. (See Abandoned Goods.)

Discontinuance of, how authorized, 4636.

Fee for weighing goods withdrawn from, in the district of New York, where the invoice does not specify the weight, 1½ cents per 112 pounds, 4088.

Goods remaining in, over one year. Where by mistake a custom-house broker delayed making withdrawal entry of goods until the afternoon of the last day of

one year from entry, and was then told it was too late to make such withdrawal entry, he was afterwards allowed to make such withdrawal entry *nunc pro tunc*, and the additional duty was remitted, 4156.

Goods remaining in, over three years, and unclaimed, may be sold or not, in the discretion of the collector, when the duties have been paid upon such goods, 4152. Only a whole building can be made a, 3608, 2629.

The Department cannot extend the time limited for the withdrawal of merchandise from warehouse, unless some act of national authority has intervened to prevent control of the goods by the importer, 2040.

Where two or more buildings not adjoining are presented for bonding as warehouses, separate bonds will be required for each, 2500.

WAREHOUSE ENTRY.—Where certain goods were entered for warehouse, but owing to the severity of the weather the goods were not landed and actually warehoused until some ten days after the date of entry, they were held to be constructively warehoused from the time of entry, 1287.

Where goods were damaged by fire and water resulting from the burning of a floating elevator on which they were landed, warehouse bond having been given before the reception of the damage, such goods were considered as constructively warehoused, and an allowance for damage was made, 371.

WAREHOUSE NOTICES.—One notice may be filed covering any quantity of goods, whether embracing one or more "lots," 5224.

WAREHOUSES for cleaning and storing rice in bond, regulations relative to, 1970.
(See 1552.)

List of bonded, 3439, 3570.

WAREHOUSES, BONDED MANUFACTURING, where they may be established; not authorized at St. Louis, 4595.

WAREHOUSING. (See, generally, 1990.)

WARPS, COTTON. (See Cotton Warps.)

WARP-YARN. (See Cotton-Warp Yarn.)

WASHING-CRYSTALS, composed of dry sal-soda and borax, with a slight trace of blue coloring, dutiable at 20 per cent. ad valorem, 4123.

WASTAGE on clock-springs, made wholly of imported steel and exported, will be allowed of 13 per cent. of the weight of the exported springs, 3420.
on wire of irregular sizes, allowance for, will be made at the rates prescribed for the next larger regular sizes in reckoning drawback on, 2978.

WASTE, jute-thread, fit only for the manufacture of the coarser kinds of paper, free of duty, as "paper waste, or waste or clippings of any kind, fit only for the manufacture of paper," 1836.

WASTE, SALT, dutiable at 20 per cent. ad valorem, either as a preparation of salts or manufactured article not otherwise provided for, 3874.

WASTE, SILK, an article produced from pierced cocoons, not being combed, and inferior in value to silk as reeled from the cocoon, free of duty as, 3752.
is specified in the free list, and is not "goods, wares, or merchandise * * * made of silk," &c., 3271.

WATCH-CHAINS, and other articles of personal ornament, made of steel, German-silver, &c., dutiable, not as "jewelry," but as manufactures of the material of which they are made, 3169, 3174, 2702, 3324; *contra*, 2014.

such as are usually attached to toy-watches worn by children, dutiable at 50 per cent. ad valorem, as "toys," 3208.

WATCH-CRYSTALS dutiable at 40 per cent. ad valorem, (34, T. I.,) 1899.

WATCH-DIALS dutiable at 25 per cent. ad valorem, (533, T. I.,) as "parts of watches and watch materials," 2807.

WATCHES, circular relative to foreign, having American trade-marks, 1428.

of foreign manufacture, sent abroad for repairs and reimported, are dutiable on such return, 2631. (See 3110, 2815, 2104.) But where diamonds were stolen and carried abroad and there recovered by their owners, held that they were entitled to free entry when brought back. (See decision of Oct. 26, 1880, *unpublished*.)

The separation of watch-cases from watch-movements, simply for the purpose of importation, when the corresponding parts are simultaneously imported, does not alter their commercial character as watches, 1934, 2048. (See 2361, 3085.)

White enamel used for making faces for, dutiable as a manufacture of glass, and not as "watch materials," 1612.

WATCH-JEWELS, small pieces of garnet, cut in such forms as are used only for watch-jewels, dutiable as, at 10 per cent. ad valorem, (478, T. I.,) and not as "parts of watches," 3163. (See 2720.)

WATCH-KEYS composed of brass and iron dutiable as manufactures of brass and iron, at 35 per cent. ad valorem, (146, T. I.,) 3160, 1460.

"**WATCH MATERIALS**," the provision of the tariff for, does not apply to a watch-key, which is a complete article in itself, 1460.

WATER-COLORS for painting china, dutiable at 35 per cent. ad valorem, as "water-colors," and not as "painters' colors," at 25 per cent., 3447.

WATER, SODA, being a water to which carbonate of soda has been added, and which has been artificially charged with carbonic acid, dutiable at 3 cents per bottle and 25 per cent. ad valorem, as an artificial mineral-water, 3747.

WATERS, MINERAL. (See Mineral-Waters.)

WATERS OF THE UNITED STATES.—If a river is not of itself a highway for commerce with other States or foreign countries, or does not form such highway by connection with other waters, and is only navigable between different places within the State, then it is not a navigable water of the United States, but is only a navigable water of a State, 2478, 1613. (The "Montello," 11 Wall. 411; The "Daniel Ball," 10 Wall., 557.)

Vessels not plying upon the, are not subject to documentation, 3332, 3150, 2478, 2284, 1613. (The "Daniel Ball," 10 Wall., 557; The "Montello," 11 Wall., 411.)

WAX FIGURES representing portions of human body, fastened in cases of wood, with glass front or covers, classified as one manufacture, dutiable at 40 per cent. ad valorem, under section 2499, R. S., (34, T. I.,) 4811.

WAX, fossil, dutiable at 20 per cent. ad valorem, under the assimilating clause, as beeswax, or a manufactured article, n. o. p. f., and is not free of duty as "Chinese wax," 2703.

Japanese, is identical with the Chinese wax of commerce, and is free of duty under the provision for such wax in the free list, 2225; *contra*, 1364.

Mineral, candles dutiable at 8 cents per pound, the provision for wax candles embracing candles made of any variety of wax, 3405.

WAX MATCHES, contained in small tin boxes, dutiable at 35 per cent. ad valorem, as "manufactures of cotton, wax, and paper," 2289, 595.

WAX TAPERS and appurtenances, consisting of a holder made of plain china and a pair of pinchers made of tin, all invoiced as one article. Classified as an

entirety, and dutiable under section 2499, R. S., at 45 per cent. ad valorem, as of plain china, that being the component material which pays the highest rate of duty, 4390.

WEBBING, elastic, of cotton, silk, and India-rubber, dutiable as "braces, suspenders, webbing, or other fabrics composed wholly or in part of India-rubber," at 35 per cent. ad valorem, and *not* as a manufacture of India-rubber and silk and other materials, 3970, 3977, 4034, 4220, 3582; *contra*, 3731, 2170.

wool, elastic, is properly dutiable as webbings in part of worsted. The provision for webbings in part of India-rubber is construed to refer only to such goods as are n. o. p. f., 2455.

WEBBINGS composed of wool, cotton, or rubber, dutiable at 50 cents per pound and 50 per cent. ad valorem, under the provision for "webbings made of wool, worsted, * * * or of which wool, worsted, * * * is a component material," 3727.

WEICHSEL STICKS, being the proper length for umbrella-handles, free of duty, as "umbrella-sticks, crude," 4345.

cut into lengths varying from five to eighteen inches, dutiable at 20 per cent. ad valorem, as "wood, unmanufactured, n. o. p. f." 4263.

WEIGHERS, employment of, 1966, 1980.

WEIGHING cigars. The cigars in each case should be unpacked and assorted according to the different quantities, brands, sizes, &c., as described in the invoice. The cigars in at least two boxes of each ten of a kind, or quantity less than ten, should be counted and weighed, and the net weight of each box noted, 2658.

Fees for. (See Fees, Weighing.)

Fees received for, will be accounted for as miscellaneous receipts from customs, 2016.

Imported coal may be weighed upon either platform on railroad scales upon application of importer, provided that the expense of weighing shall not be increased, and the weighing is done under the direct supervision of a United States weigher, on scales tested by him at each weighing with United States standard weights, 3936.

of potatoes, no fees should be charged for, 3165.

of sugar, regulations for, 3417, 3430.

Reweighting of merchandise transported in bond at second port unnecessary, unless there is some reason to suppose the weight to have been incorrectly returned at the first port, 4872.

WEIGHING FEES. (See, generally, 1446, 1564.)

In cases of importations where the quantity must be ascertained by weighing, and which are landed for consumption, the actual cost for weighing only must be collected, including the weigher's compensation, 5385.

WEIGHING OF RAILROAD-IRON, (see Fees,) 5013.

Directions relative to, 1362, 401.

WEIGHING OF SALT. (See Salt.)

Fees for, 5140, 5157.

WEIGHT, allowance for. (See Allowance.)

increase in, of wool by absorption of sea-water, no allowance should be made for, except when the wool is wet by *direct contact with sea-water*, 3454.

of bushel of malt imported from Canada, 36 pounds, and duty to be assessed at that weight, 4977.

of window-glass. (See Window-Glass.)

shrinkage in, of ostrich feathers during voyage of importation, no allowance can be made for, 3455.

Variation between ascertained weight and invoice weight. (See Dutiable Value.)

WEIGHTS.—Eqnivalents of Smyrna weights, 2846.

It will be assumed that invoices are prepared in accordance with the provision of law requiring that all invoices shall be made out in the weights or measures of the country or place from which the importations are made, 3455.

Regulations relative to furnishing copies of weights to importers and others, 3475.

WEST INDIA ISLANDS, vessels engaged in trade between the, and the United States are entitled to clearance without submitting proof that their crews have been shipped before a shipping commissioner. Crew-lists must, however, be deposited with collectors in such cases, 2601, 1941.

WHALE-OIL.—To be entitled to free entry, whale-oil must not only be the product of whales taken by American fishermen, but must also be manufactured by persons engaged in the American fisheries, 2887.

WHALING-VESSELS are not regarded as engaged in foreign trade within the intent of sections 2513 and 2514, R. S., 3043.

WHEAT being specially provided for in the tariff by name, such provision is held by the Department to include all descriptions of the article, irrespective of the uses for which the same may be intended, 2227. (See 1803.)

WHEELS. (See Car-Wheels.)

WHETSTONES, emery, not being the hones or whetstones cut from and wholly composed of stone, which are exempt from duty, but which are manufactured of emery and other substances, dutiable at 20 per cent. ad valorem, as "articles manufactured in whole or in part, n. o. p. f." 2882, 2079.

WHISKEY, domestic, returned from abroad. Duty should be assessed equal to internal-revenue tax on contents of each barrel, ascertained by regauging, taxing fractional parts of gallons as entire gallons, 4382.

Where there is a difference between the proof of whiskey transported in bond from one port in the United States to another, as ascertained at the port of importation and at the port of destination, the proof ascertained at the port of importation should be taken, without submitting the case to the Department, 3950.

WHISTLES and flutes for children are not considered as musical instruments, but are dutiable as "toys," at 50 per cent. ad valorem, (see Musical Instruments, Small,) 1821.

not intended for the use of children, but as dog-calls, &c., dutiable as "manufactures of metal," at 35 per cent. ad valorem; (146, T. I.,) 2985.

WHISTLING BABIES, manufactured of India-rubber, with whistle in back, known commercially as dolls, classified as such, at 35 per cent., (340, T. I.,) 4832.

WHISTLING DOLLS of India-rubber, not commercially known as dolls, but as "whistling babies," dutiable at 50 per cent. ad valorem, as "toys," 3394.

WHITE-METAL LEAF dutiable at 35 per cent. ad valorem, under the provision for "manufactures, * * * u. o. p. f., in lead, tin, or other metal," 2906.

WHITE-WOOD, (see Lumber,) 4908.

WHITING AND PARIS WHITE.—Certain merchandise invoiced as "red cross, cliffstone, Paris white," being a very fine quality of whiting for gilders' use, is dutiable at 1 cent per pound, (23, T. I.,) 5374.

WIDTH dutiable. Selvage should be excluded in determining the dutiable width of hair seatings, 3597.

WIGS dutiable at 40 per cent. ad valorem, as "manufactured human hair," (375, T. I.,) 1366.

WILLOW BASKETS, (see Baskets,) 5059.

WINDOW-GLASS, colored and tinted, consisting of rolled and cylinder glass, imported in sheets in the same manner as ordinary window-glass, dutiable as "cylinder or rolled glass," 1809.

Entry of, to be adjusted by the weight stated in the transportation entry and invoice, if there is a slight variation in the weight as found by the weighers at the ports of first arrival and destination, and there is no reason to suspect a clerical error, 4692.

Packages of broken, presented for damage allowance, should be marked by examiners so as to prevent their presentation again for allowance, 2749.

WINDOWS, PAINTED GLASS, dutiable at 10 per cent. ad valorem, as "paintings, n. o. p. f," (430, T. I.,) if ranking as works of art; if not ranking as works of art, dutiable as "paintings on glass," at 40 per cent. ad valorem, (34, T. I.,) 3142, 3369, 1096; *contra*, 2232. (See 551, 1297; also, decisions of Aug. 20, 1860, and Mar. 29, 1859.)

WINDSOR SOAP dutiable as a toilet or shaving-soap, at 10 cents per pound and 25 per cent. ad valorem, 1860.

WINE, (see, generally, 1948; also, Medicated Wine,) 5357.

Abatement of duties on. Where application was made for permission to pay duty on certain wine in warehouse, entered three years before the date of application, as vinegar, (the wine, as alleged, having turned sour,) or to have the same destroyed and exempted from duty, the application was refused, 4250. (Sec. 2084.)

Chinese, dutiable as distilled spirits, 1987. (See decisions of Oct. 17, 1867.)

Damage allowance on. (See Damage Allowance on Wine.)

in bottles containing more than a quart or pint. The act of February 8, 1875, provides that there shall be paid "on all still wines imported in bottles, \$1.60 per case of one dozen bottles, containing each not more than one quart and more than one pint, or twenty-four bottles, containing each not more than one pint; and any excess beyond those quantities found in such bottles shall be subject to 5 cents per pint or fractional part thereof," and is construed to impose a duty of 5 cents on each pint or fraction of a pint contained in *each bottle*, and not upon the aggregate excess of wine contained in the case, 4060; *contra*, 346. (Bensusan *vs.* Murphy, 10 Blatch., 530.)

in bottles. Actual quantity should be ascertained and the allowance of 5 per cent. in lieu of breakage deducted therefrom, and not from the quantity the bottles are capable of containing, 4923.

in casks, allowance for expansion of, by heat, of half a gallon in the case of casks of wine under fifty gallons and one gallon in larger casks, to be made in the discretion of the collector, 4127.

in casks, unfermented, invoiced as "Gallipoli wine," dutiable as "still wines," at the rate of 40 cents per gallon, (58, T. I.,) 5092.

Still, in bottles. Where still wine was imported in two cases of twelve pint bottles each, *held* that such quantity was dutiable as one case. The act of February 8, 1875, imposes a duty of \$1.60 per case on cases containing either twelve quart bottles or twenty-four pint bottles, 2854.

Still, in bottles, 1518, 1672. (*Bensusan vs. Murphy*, 10 Blatch., 530; see act Feb. 8, 1875, sec. 2.)

WINE-GALLONS, duty on ale in casks to be assessed on number of, 3905.

Duty on malt liquors to be assessed in, 4068.

WINES, (see Breakage.)

exhibiting the characteristics of "sparkling wines" are dutiable as such, whether charged with carbonic-acid gas artificially or by the natural process of fermentation after bottling, 2367.

The act of February 8, 1875, applied to wines in warehouse at the date of its passage, 2105.

WIRE.—Allowance for wastage on wire of irregular sizes will be made at the rates prescribed for the next larger regular sizes, in reckoning drawback, 2978. The English or Birmingham gauge will be used at the custom-houses in gauging imported wire, 2438.

Galvanized-iron, no damage allowance can be made on, 2451.

Iron, more than one-fourth inch in diameter, dutiable as a manufacture of iron, n. o. p. f., 1014.

WIRE-BLOOMS, of steel, four inches square, and weighing one hundred and thirty pounds to one hundred and fifty pounds each, valued under 7 cents per pound, dutiable at 2½ cents per pound, and *not* at 45 per cent., as a manufacture of steel, (91, T. I.,) 4929.

WIRE RIBBON, 1451.

WIRE RODS, iron, dutiable at 2 cents per pound and 15 per cent. ad valorem, as "round iron in coils," &c., 3887; *contra*, 608.

WISCASSET, ME., boundaries of customs district. Newcastle, Lincoln County, is in Wiscasset district. Vessels built in Newcastle should be admeasured and documented in Wiscasset district, if the owners live in Newcastle, 5424.

WITHDRAWAL from warehouse of salt for use on small fishing-vessels. (See Salt.)

of goods from warehouse prior to liquidation, 1859.

of materials for ship-building, 1960, 1950.

of iron and steel imported in the form of rods or bars, under the provisions of section 2513, R. S., to be used in the construction, equipment, or repairing of vessels, may be made for the purpose of converting them into spikes for such use, 4519.

of sheathing-metal for repairing American vessels, afterwards sold to foreign owners. (See Sheathing-Metal.)

of ship-building materials, under section 10, act June 6, 1872, 1621, 1635.

of supplies from warehouse duty free for foreign vessels. Each case should be reported to the Department for special instructions, 5210.

WOOD for heading-staves, dutiable at 20 per cent. ad valorem, as "wood, unmanufactured, n. o. p. f." 3863.

not otherwise provided for, which has been sawed only, is dutiable as "wood, unmanufactured, n. o. p. f." 315, 110, 343. (See decision of Sept. 11, 1866.)

Small deal blocks, four or five inches long, used in the manufacture of matches, and "short pickets" for the manufacture of match-boxes, dutiable at 20 per cent. ad valorem, as "wood, unmanufactured, n. o. p. f." (228, T. I.,) 5307.

Short pieces of pine for blinds, &c., dutiable at 20 per cent. ad valorem, as "pickets and palings," or "wood, unmanufactured, n. o. p. f." (219, 228, T. I.,) 4741.

WOOD-CUTS are not works of art within the provisions for the conditional free entry of such works, but are dutiable as "plates engraved * * * of wood or other material," 2468.

WOODEN CRIB, a large wooden receptacle for stone to be used in building a pier, made of "flattened" logs, timber, and planking fastened together with iron bolts and wooden pins, is a manufacture of wood, and is dutiable at 35 per cent. ad valorem, 5292.

WOOD-PULP for making paper, ground into a powder, cannot be classified as "woods * * * for the manufacture of paper," but is dutiable as "dried pulp," at 20 per cent. ad valorem, (341, T. I.,) 2428, 1053.

WOODS. (See Cedar.)

WOODS, CABINET. (See Cabinet-Woods.)

WOOD-SCREWS. (See Iron Wood-Screws.)

Steel, are dutiable under the provision for wood-screws *eo nomine*, and not under the following provision for screws of any other metal than iron, 2465.

WOOL. (See, generally, 2476, 2529, 1768; also, Knit Goods.)

Alpaca, a product of European Turkey, not a "country east of the Cape of Good Hope," is not subject to the discriminating duty of 10 per cent., 5120.

Allowance for increase in weight of, by absorption of sea-water. None to be made except where the wool is wet by *direct contact with sea-water*, 3454.

Australian, washed, not being of full English blood, and containing a large portion of merino, dutiable under the last clause of Class No. 1, (Schedule L,) which reads, "and also including all wools not hereinafter described or designated in classes 2 and 3," 3304.

Classification by race or blood should be adhered to, regardless of the coarseness, fineness, or possible use of the wool, 361.

Commissions are not to be added to the market value of wool at the last port or place of shipment to determine the rate of duty to which it is liable, but are a part of the dutiable value, 3449, 3300.

Commissions are to be included in the dutiable value of wool, but excluded in ascertaining the rate of duty thereon, 641. (See 457.)

Cotton goods containing *any appreciable quantity of wool* are dutiable as "manufactures of wool, made wholly or in part of wool, not herein o. p. f." (242, T. I.,) 3103, 2712, 2694, 2374, 2523, 1822. Two per cent. held not to be an appreciable quantity, 1136.

Embroidered manufactures of wool cannot be classified as embroideries, 2352, 3675, 3178. (See 1724, 1051.)

In ascertaining the value of wool at the last port or place where shipped to the United States, dutiable charges should be added exclusive of those incurred at the last port of shipment. Charges for inland transportation and other expenses incurred prior to the arrival of the wool at the last port of shipment for the United States need not be added as separate items; export duty must be added, 2730, 2820.

Limed, is not dutiable as washed wool, 1660.

Manufactures of wool embroidered with worsted, dutiable at 50 cents per pound and 35 per cent. ad valorem, as "manufactures of wool of every kind, made wholly or in part of wool, n. o. p. f.," 3675.

No allowance for evaporation of moisture, (see Allowance,) 5038.

noils, classification of, 1404, 1433.

"Raw hair" consisting partly of wool and partly of hair, all of it, however, being grown on sheep, dutiable at 3 cents per pound, as wool of the third class, valued at less than 12 cents per pound, 3647.

Sacks containing, dutiable, 4335.

shorn from American sheep abroad is dutiable, but free if imported on the sheep, 2538.

tops, classified as scoured wool, and being essentially different from wool as commonly imported, is dutiable at double the rate imposed on scoured wool, 4777. The actual market value of, at the last port of shipment to the United States is to be ascertained, and charges for transportation, &c., prior to its arrival at such port are not to be added to the invoice value, 4121 3449, 3470, 2730, 2474.

The port or place in Canada where merchandise is laden on the railway car in which it arrives in the United States is to be considered as the port or place of shipment; consequently, in fixing the value of wool imported from Canada, for the purpose of classification or *rate of duty*, the charges and commissions on the wool in question at such port or place are not to be included for that purpose, 3465.

Weight of, on washed sheepskins from Dunedin, New Zealand, 1666; on sheepskins from the Cape of Good Hope, 1017; on skins from South America, 1100.

When embroideries are made upon a linen or cotton fabric, and the embroidery is composed of wool or worsted, they are dutiable at 50 cents per pound and 35 per cent. ad valorem, as "manufactures of wool made wholly or in part of wool, n. o. p. f.," 3677.

Where wool is purchased in a foreign port at a certain price, but not immediately shipped, and when afterwards shipped to the United States the value of the wool had depreciated at the foreign port of purchase, the appraisers cannot, on the entry of the wool at a port of the United States, appraise it at a less value than the invoice value, (section 2900, R. S.,) 1768, 3171. (Kimball *vs.* The Collector, 10 Wall., 436; Haas *vs.* Arthur, 14 Blatch., 346.)

WOOL KNIT GLOVES made on frames. If imported prior to the passage of the act of August 7, 1882, they are dutiable at 35 per cent. ad valorem, if not until after that date, at 50 cents per pound and 35 per cent. ad valorem. Goods which arrived at New York August 1, and were shipped to Philadelphia under immediate-transportation bond, arriving there August 7, may be considered as having been imported, for the purposes of the act, on the date on which they arrived in New York, 5425.

WOOLLEN bands to which sleigh-bells are attached, not forming a trifling or merely incidental part of the manufacture, dutiable at 50 cents per pound and 35 per cent. ad valorem, as "manufactures of wool of every description, made wholly or in part of wool," 3495.

blanketing in the piece, from fifteen to thirty yards in length, intended to be made into horse-blankets and carriage-rugs, dutiable at 50 cents per pound and 35 per cent. ad valorem, as "woollen cloths * * * and all manufactures of

wool of every description, made wholly or in part of wool, not herein o. p. f.," 4271.

goods. Act of August 7, 1882, correcting section 2504, R. S., by inserting the word "wool" before the word silk, in two places where it is omitted, 5334.

over-boots dutiable at 50 cents per pound and 40 per cent. ad valorem, as "wearing-apparel * * * composed wholly or in part of wool, worsted," &c., 3023. (See 3005.)

rags. Any rags containing an appreciable quantity of wool will be dutiable as, at 12 cents per pound. Where cotton rags are mixed in the same bale with rags wholly or partly of wool, the whole must be treated as woollen rags unless they can be properly separated at the port of importation under direction of the customs officers, in which case they will be assessed separately, 4098.

WOOLLEN SCOTCH CAPS, INCOMPLETE, (see Scotch Caps,) 5448.

WOOLLEN SHAWLS, knit, dutiable as "knit goods," (243, T. I.,) 3194.

Shawls made partly of wool and partly of worsted or other materials, but of which wool is the component of chief value, or which were known commercially as woollen shawls when the act of 1867 was passed, are to be classified as, (242, T. I.,) 5117. (Case of Friedmau *vs.* Arthur.)

with silk embroidery thereon, dutiable as "clothing, ready-made, and wearing-apparel of every description, * * * composed wholly or in part of wool, worsted," &c., 2821. (See 1823.)

WOOLLEN TENNIS-BALLS, consisting of India-rubber balls covered with woollen cloth, dutiable at 50 cents per pound and 35 per cent. ad valorem, as "all manufactures of wool of every description, made wholly or in part of wool, n. o. p. f.," (242, T. I.,) 5382.

WOOLS.—The Department is of the opinion that Congress intended there should be no discrimination with respect to washed and unwashed wools, as between the different classes thereof, 2529.

Carpet. Export duties do not form an element of the market value of wool at the port from which shipment is to be made to the United States. Therefore, as this charge is not of the class expressly excluded by Schedule L from entering into the dutiable value of the wool, and as it does not form an element of market value at the port from which shipment is to be made to the United States, it remains subject to the operation of sections 2907 and 2908, R. S. Whenever, therefore, such export duty is added as a charge to the cost or market value, by the importer, under section 2907, or to the entered value by the appraiser, under section 2908, and the effect of such addition is to carry the addition of the wool above 12 cents per pound, the provision of the latter section assessing an additional duty of 1 cent per pound will apply, but not otherwise, 2730, 2474.

WORK-BOXES, musical, consisting of ladies' work-boxes, the lower portions of which contain small music-boxes, dutiable at 45 per cent. ad valorem, as "manufactures in part of steel," 3764. (See 2746, 3255.)

WORKS OF ART. (See Paintings; Statuary.)

Bronze statuary, the production of American artists, free of duty, 3452.

Exhibition of. Importers of paintings, statuary, and photographic pictures under section 2512, R. S., must subscribe to an affidavit in the following form: "I do truly swear that the articles in the annexed invoice described are imported in good faith for exhibition by, (here name the association,) an associa-

tion authorized by the laws of the (here insert United States or the name of the State, as the case may be) for the promotion and encouragement of science, art, or industry, and are not imported for sale." Such goods must be carefully examined and appraised, and duties ascertained and a bond taken, conditioned that duties shall be paid to the United States on all articles not re-exported within six months from date of importation, and that no delivery of any such goods to a purchaser will be made during the exhibition of any portion of the importation embracing them, nor until the duties shall have been paid on all the goods not re-exported. The penalty of the bond will be double the amount of duties, and two good sureties will be required, 3128.

imported for exhibition by associations. (See, generally, 1074, 2120.)

Materials for public monuments cannot be imported free, unless they are entitled to be ranked as, 3999.

Porcelains, pottery, &c., imported by a private individual for ultimate presentation to a museum of fine arts, cannot be admitted free of duty under the act of June 6, 1878, 3664.

Societies and institutions importing works of art for permanent exhibition under the act approved June 6, 1878, will be required to furnish an affidavit that such works of art are intended for permanent exhibition and not for sale, and must furnish a bond with two sufficient sureties, in a penalty equal to double the duties, conditioned for the payment of lawful duties should such articles be sold, transferred, or withdrawn, 3612.

Statuary. Statues of marble, bronze, or other material made from the moulds made by the sculptor are included under the term "statuary," and are dutiable at 10 per cent. ad valorem, 3926. Bronze and marble statuary is the work of the artist who modelled the original clay, whether he helped to cut or cast the statue or not, 3942.

The material of which works of art are made is immaterial as regards their classification, 4266, 3452.

Where works of art, the production of American artists, are imported without artists' certificates, collectors may take a bond for the production of such certificates, 4344.

Wood-cuts, fully executed and ready for use, and drawings on wood, the engraving of which remains to be executed, are not works of art within the meaning of the several provisions allowing the conditional entry of works of art, 2468.

WORSTED curtains, or portières, intended to hang in front of doors, tents, and windows, dutiable at 40 cents per pound and 35 per cent. ad valorem, as "manufactures composed in part of worsted," (243, T. I.,) 4975.

Linen lap-robés with strips of worsted, which strips are not simply ornamental, but form an integral and substantial portion of the robes, dutiable as "manufactures of every description composed wholly or in part of worsted," 2374.

Manufacturers of, (see Table-Covers of Cotton, with Worsted Fringe,) 4785.

shawls dutiable as "wearing-apparel * * * composed wholly * * * of worsted," at 50 cents a pound and 40 per cent. ad valorem, (247, T. I.,) 5273.

shoe-laces, cut to lengths, classified as "worsted braids," dutiable at 50 cents per pound and 50 per cent. ad valorem, (248, T. I.,) 4806.

stockings, (see Stockings,) 5243.

wearing-apparel, (see Suspenders,) 5483.

WORSTEDS. (See, generally, 1583, 1663; also, Woollens.)

WOVE SHIRTS AND DRAWERS, (see Shirts and Drawers,) 5430.

WRAPPERS.—No allowance will be made for damage to outer coverings of importations, 2270.

Where paper wrappers intended to be used in packing certain bronze powder were imported in the same package, but with the powder packed separately from it, and the invoice value of the powder did not include the value of the paper, *held* that the value of the wrappers was properly added to the value of the powder to constitute the dutiable value of the importation, 2937.

WRECK.—The term “abandoned” in section 2507, R. S., should be interpreted according to its ordinary acceptation, meaning relinquishment without effort to recover, and not in the technical sense as applied to insurance, when abandonment becomes a transfer of ownership, 395.

When a vessel sinks, although there is a possibility of raising her without entire loss, she becomes a wreck at the time of her sinking, and not at the time when it has become impossible to raise her, or she has been made worthless by action of time or water, 4327.

WRECKING.—The transportation, as a business, of material taken from a wreck in the waters of the United States would seem to be carrying on the coastwise trade, in which a foreign vessel cannot be employed in any manner, 1476.

WRECKS.—A vessel constructed in part only from pieces taken from another vessel, the latter being a complete wreck, need not be named after the wrecked vessel, 869; but a wrecked vessel raised and repaired must continue under the name it previously bore, 883.

A leaky vessel merely is not a wreck in contemplation of section 4136, R. S. An American can own a vessel under a foreign flag, but she cannot be documented as a vessel of the United States. A sale of a foreign vessel by a United States marshal for salvage or under a libel by a private party gives no right to document her as a vessel of the United States, 4886.

Boilers, &c., recovered from foreign wrecks in American waters, belonging to an American citizen who intends to place them in a new hull of American manufacture, are free of duty, 4247. (See 2963, 2188.)

British. Where a vessel of American build was put under the British flag, afterwards transferred by a bill of sale to a citizen of the United States, and finally wrecked, *held* that her sails and rigging, if imported into the United States, were dutiable, 3258.

Foreign vessels in American waters, if abandoned by owners, and raised and repaired and sold to an American citizen, are entitled to enrolment and license, the cost of the repairs being in amount equal to three times the cost of her purchase from a foreign owner, 5355.

Goods recovered from vessels which have been sunk for more than two years can only be admitted to free entry when not only the goods, but the vessels have been raised in whole or in part, (article 323, Regulations of 1874,) 2979.

Goods recovered from, in foreign waters dutiable when imported into the United States, when they belong to the dutiable class, 4168, 2282, 2041.

Goods recovered from, which have remained unrecovered two years, free of duty, 2024.

Held to mean at least such damage to a vessel *within the waters of the United States* as requires repairs to put her in a seaworthy condition, 4880.

Issue of marine documents to repaired foreign, &c., (see Vessels,) 4886.

Kentledge used for ballast taken from a wrecked vessel and landed was adjudged dutiable, 1440, 2082.

The tackle and apparel of a foreign vessel wrecked on the shores of the United States are exempt from duty, the involuntary arrival thereof not being regarded as an importation, 2188, 563.

Property recovered from, in North Carolina by officers of the Life-Saving Service, must be delivered by them to the commissioners of wrecks whenever such property shall be claimed by them. If not so claimed, commissioners should be notified to come forward and claim the property, 4277.

XYOLITE dutiable as a non-enumerated manufactured article, 673.

XYLONITE, a mixture of gun-cotton, camphor, and earthy substance reduced to a pulp, "marbleized," and then rolled into sheets, classified as "xylonite or xylotile," free of duty, 5018.

YACHT belonging to Royal Yachting Club of Great Britain, brought to United States for racing purposes on the deck of a vessel, not regarded as goods, wares, and merchandise, and therefore not treated as dutiable. Being retained in the United States, duties accrued subsequently, 4960.

YACHT ENSIGN.—A yacht owned by an Englishman is not entitled to American papers, nor to fly the American yacht ensign, 2727.

YACHT LICENSE.—A steamer employed only for the purposes of pleasure, and not carrying freight or passengers for pay, may, on surrendering a coasting license, take out a yacht license under section 4214, R. S., 5177.

YACHTS.—It is advisable for a yacht of even less than twenty tons burden to take out a license as a coasting vessel to avoid protracted inspections, &c., 3994. must, like other vessels, have their tonnage and numbers marked on their main-beams, 575.

Regulations governing the licensing and commissioning of, 849.

Repairs to, in foreign ports not dutiable, 4154.

Small, which are not required to be documented, may have their names changed at pleasure, but inspection certificates awarded to steam-yachts thus changing their names become void after the change, and new ones should be issued or the new names should be indorsed on the old certificates, 4021.

The Secretary of the Treasury is authorized to cause yachts employed exclusively as pleasure-vessels, and designed as models of naval architecture, to be licensed on terms which will authorize them to proceed by sea to foreign ports. He may also commission licensed yachts belonging to regularly organized clubs, to identify them and their owners, 2091.

under twenty tons burden require no license, if no freight or passengers carried for pay, and are not subject to seizure for the want of one, 3957.

Foreign-built, are not entitled to enrolment or license, 3126.

Foreign-built, legal rights of, 166.

YACHTS, STEAM, must be inspected, and fee of \$25 collected, under section 4458, R. S., 5212.

Regulations relative to, 3681, 2313, 2326.

Small, are subject to inspection laws, 5493.

YAK-HAIR, cleaned, but unmanufactured, free of duty, under the provision for "hair, all horse, cattle, cleaned or uncleansed, drawn or undrawn, but unmanufactured," (696, T. I.,) 4952.

YAK LACES, linen, dutiable as "manufactures of flax, n. o. p. f." at 40 per cent. ad valorem, (41, T. I.,) 3243.

Worsted, dutiable at 50 cents per pound and 35 per cent. ad valorem, as "manufactures of worsted, n. o. p. f." 4360.

YAM FLOUR dutiable at 3 cents per pound and 20 per cent. ad valorem, as "starch made of rice or any other material," (507, T. I.,) 3385.

YARN.—A twofold thread of jute slightly twisted, is jute yarn, and dutiable at 25 per cent. ad valorem, (5 T. I.,) 4644.
coir, free of duty, 3883.

Cotton warp, on spools, dutiable at 35 per cent. ad valorem, as a manufacture of cotton, n. o. p. f., 3949.

Flax, not of a kind used in the manufacture of carpets, dutiable at 40 per cent. ad valorem, as "other manufactures of flax," 4033.

Hemp carpet, (see Hemp,) 5262.

is a single thread more or less twisted, and used for warp and weft in manufacture, when by the packing of the loom it is held together without much twisting. *Twine* is a double and re-twisted thread, 700. (See decision of Nov. 28, 1863.)

Linen, dutiable at 35 per cent. ad valorem, under the provision for "flax or linen yarn valued at above 24 cents per pound." The article consisted of a manifold thread of flax, slightly twisted, used for weaving purposes. Twine is more closely twisted, (41, T. I.,) 4948.

made from the fur of the rabbit, dutiable at 35 per cent. ad valorem, as "other manufactures of fur," (363, T. I.,) 2797.

YARN, COTTON, when by addition of all dutiable charges and commissions its value is between 40 and 60 cents a pound, dutiable at 20 cents per pound and 20 per cent. ad valorem, 3891.

YOLKS of eggs, dried and salted, cannot be admitted to free entry, the provision in the free list for "eggs" relating only to eggs in their fresh and natural condition; but such yolks are dutiable as "articles manufactured in part, n. o. p. f., 2889.

YORKTOWN AND NORFOLK, VA., customs districts changed by act of May 27, 1880, 4568.

YORKTOWN, VA..—Changes in customs district, 5278.

ZINC-ASHES, composed chiefly of zinc, classified at 20 per cent. ad valorem, under the provision for "metals unmanufactured, n. o. p. f.," (147, T. I.,) 4990.

ZINC, CHLORIDE OF, dutiable as an unenumerated unmanufactured article, at 20 per cent. ad valorem, 4440. (See 4526.)

ZINC IN SHEETS, prepared for engraving, cast in moulds, having edges bevelled and the surface polished for engraving-work, dutiable at 35 per cent., as a manufacture of zinc, n. o. p. f., (146, T. I.,) 4726.

dutiable at $2\frac{1}{2}$ cents per pound, (128, T. I.,) 3441.

the weight of the silos enclosing, to be allowed as tare, 4112.

ZITHERS, steel, unstrung, dutiable as "musical instruments," at 30 per cent. ad valorem, and *not* as manufactures of steel, 4361, 4367.

THE TARIFF

ON

IMPORTS INTO THE UNITED STATES

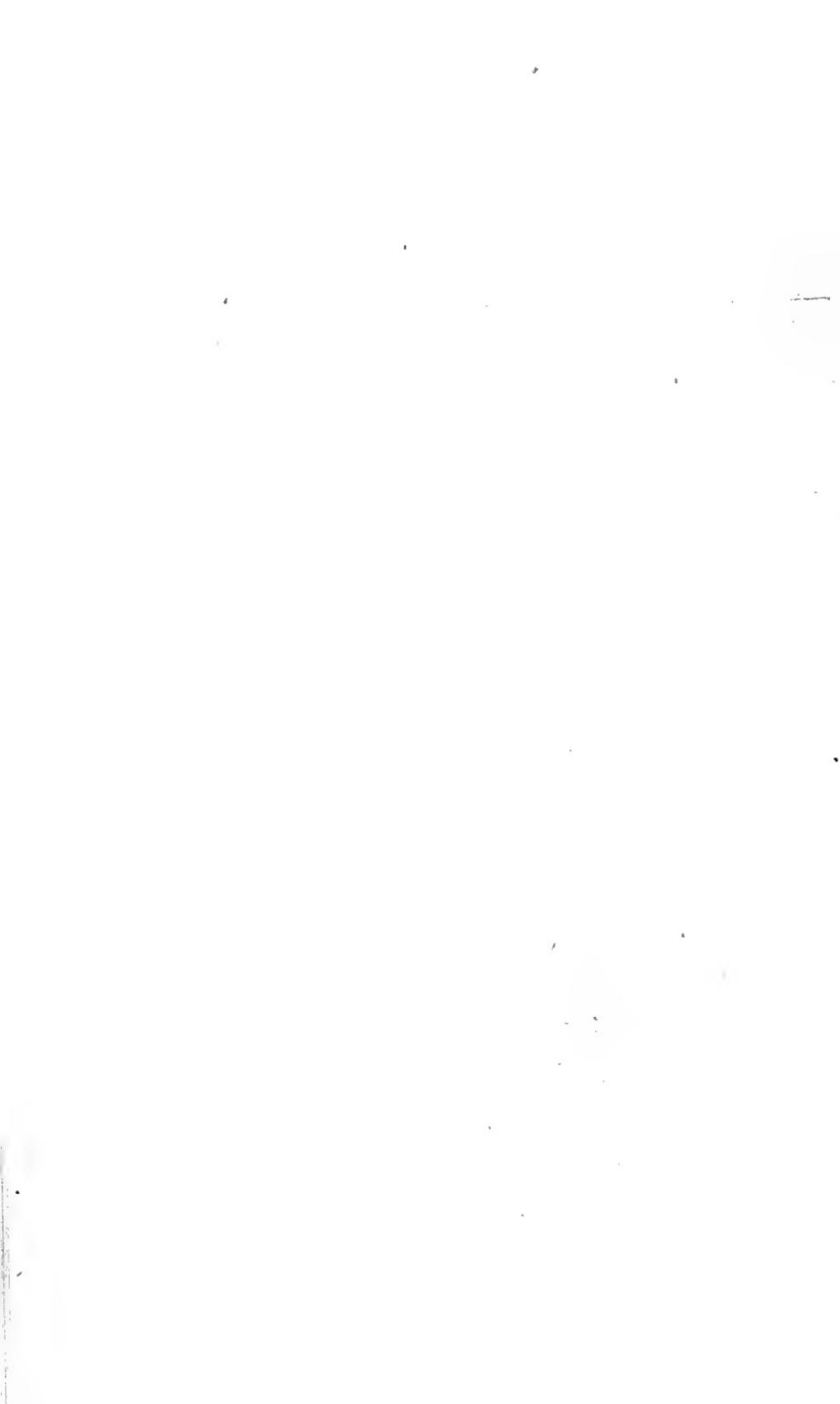
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FREE LIST,

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HAWAIIAN RECIPROCITY TREATY,

INDEXED.



TARIFF ON IMPORTS

IN FORCE BEFORE THE TARIFF OF MARCH 3, 1883, TOOK EFFECT.

TITLE XXXIII.

DUTIES UPON IMPORTS.

SEC. 2491. All persons are prohibited from importing into the United States, from any foreign country, any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No invoice or package whatever, or any part of one, in which any such articles are contained shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are liable to be proceeded against, seized, and forfeited by due course of law. All such prohibited articles in the course of importation shall be detailed by the officer of customs, and proceedings taken against the same as prescribed in the following section: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section. [See § 1785.]

SEC. 2492. Any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the preceding section is made, to the satisfaction of such judge, and founded on knowledge or belief, and, if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal, or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing hereinbefore mentioned, and to make due and immediate return thereof, to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in case of municipal seizure, and with the same right of appeal or writ of error.

SEC. 2493. The importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

SEC. 2494. The President of the United States, whenever in his judgment the importation of neat cattle and the hides of neat cattle may be made without danger of the introduction or spread of contagious or infectious disease among the cattle of the United States, may, by proclamation, declare the provisions of the preceding

section to be inoperative, and the same shall be afterward inoperative and of no effect from and after thirty days from the date of said proclamation.

SEC. 2495. Any person convicted of a willful violation of any of the provisions of the two preceding sections shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

SEC. 2496. No watches, watch-cases, watch-movements, or parts of watch-movements, of foreign manufacture, which shall copy or simulate the name or trademark of any domestic manufacturer, shall be admitted to entry at the custom-houses of the United States, unless such domestic manufacturer is the importer of the same. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer of watches who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in the books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department fac-similes of such trade-marks; and theroupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

SEC. 2497. No goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture; or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

SEC. 2498. The preceding section shall not apply to vessels, or goods, wares, or merchandise, imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

SEC. 2499. There shall be levied, collected, and paid, on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Title, as chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles, on which different rates of duty are chargeable, there shall be levied, collected, and paid, on such non-enumerated article, the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable.

SEC. 2500. Upon the reimportation of articles once imported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles.

SEC. 2501. [*There shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope, (except wool, raw cotton, and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production.*]]

[That section two thousand five hundred and one of the Revised Statutes of the United States, which reads as follows: "There shall be levied, collected and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope (except wool, raw cotton and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production," be and the same is hereby repealed from and after the first day of January, eighteen hundred and eighty-three.] (Act of May 4, 1882, Laws of 1881-2, p. 58.)

[That the act entitled "An act to repeal the discriminating duties on goods produced east of the Cape of Good Hope," approved May fourth, eighteen hundred and eighty-two, be, and the same is hereby, amended so as to read as follows: "That section twenty-five hundred and one of the Revised Statutes of the United States, which reads as follows: 'There shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope (except wool, raw cotton, and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production, be, and the same is hereby, repealed from and after the first day of January, eighteen hundred and eighty-three; and all such goods as may be in public store or warehouse on the first day of January, eighteen hundred and eighty-three, or on shipboard in port, shall be subject to no other duty than if imported after that day.'"] (Act of December 29, 1882.)

SEC. 2502. A discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which shall be imported on vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

SEC. 2503. There shall be levied, collected, and paid upon all articles mentioned in the schedules contained in the next section, imported from foreign countries, the rates of duty which are by the schedules respectively prescribed: *Provided*, That on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, there shall be levied, collected, and paid only ninety per centum of the several duties and rates of duty imposed by the said schedules upon said articles severally, that is to say:

On all manufactures of cotton of which cotton is the component part of chief value.

On all woole, hair of the alpaca, goat, and other animals, and all manufactures wholly or in part of wool or hair of the alpaca and other like animals, except umbrellas, parasols, and sun-shades covered with silk or alpaca.

On all iron and steel, and on all manufactures of iron and steel, of which such metals or either of them shall be the component part of chief value, excepting cotton machinery.

On all metals not herein otherwise provided for, and on all manufactures of metals of which either of them is the component part of chief value, excepting percussion-caps, watches, jewelry, and other articles of ornament: *Provided*, That all wire rope and wire strand or chain made of iron wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the iron wire of which said rope or strand or chain is made; and all wire rope, and wire strand or chain made of steel wire, either bright, coppered, galvanized, or coated with other metale, shall pay the same rate of duty that is now levied on the steel wire of which said rope or strand or chain is made.

On all paper, and manufactures of paper, excepting unsized printing-paper, books and other printed matter, and excepting sized or glued paper suitable only for printing-paper.

On all manufactures of India rubber, gutta-percha, or straw, and on oil-cloths of all descriptions.

On glass and glass ware, and on unwrought pipe-clay, fine clay, and fullers' earth.

On all leather not otherwise herein provided for, and on all mauufactures of skins, bune, ivory, horn, and leather, except gloves and mittens, and of which either of said articles is the component part of chief value; and on liquorice-paste or liquorice joice. [The statute of 1875, c. 127, s. 4, v. 18, p. 340, repeals the ninety per centum rate, and re-enacts the rates of duty specified in s. 2504.]

SCHEDULE A.—COTTON AND COTTON GOODS.

1. SEC. 2504. On all manufactures of cotton (except jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloone stuff, and goods of like description) not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, five cents per square yard; if bleached, five cents and a half per square yard; if colored, stained, painted, or printed, five cents and a half per square yard, and in addition thereto, ten per centum ad valorem.

2. On finer and lighter goods of like description, not exceeding two hundred threads to the square inch, couunting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem.

3. On goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem.

4. On cotton jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloone stuffs, and goods of like description, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, six cents per square yard; if bleached,

six cents and a half per square yard; if colored, stained, painted, or printed, six cents and a half per square yard, and, in addition thereto, ten per centum ad valorem.

5. On finer or lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, six cents per square yard; if bleached, six and a half cents per square yard; if colored, stained, painted, or printed, six and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem.

6. On goods of lighter description, exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, seven cents per square yard; if bleached, seven and a half cents per square yard; if colored, stained, painted, or printed, seven and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem: *Provided*, That upon all plain woven cotton goods, not included in the foregoing schedule, unbleached, valued at over sixteen cents per square yard; bleached, valued at over twenty cents per square yard; colored, valued at over twenty-five cents per square yard, and cotton jeans, denims and drillings, unbleached, valued at over twenty cents per square yard, and all other cotton goods of every description, the value of which shall exceed twenty-five cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem: *And provided further*, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

7. Cotton thread, yarn, warps, or warp-yarn, not wound upon spools, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding forty cents per pound: ten cents per pound; valued at over forty cents per pound and not exceeding sixty cents per pound: twenty cents per pound; valued at over sixty cents per pound and not exceeding eighty cents per pound: thirty cents per pound; valued at over eighty cents per pound: forty cents per pound; and, in addition to such rates of duty, twenty per centum ad valorem.

8. Spool-thread of cotton: six cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and, in addition thereto, thirty per centum ad valorem; exceeding one hundred yards, for every additional hundred yards of thread on each spool or fractional part thereof, in excess of one hundred yards: six cents per dozen, and thirty-five per centum ad valorem.

9. Cotton cords, gimpes, and galloons and cotton laces colored: thirty-five per centum ad valorem.

10. Cotton shirts and drawers, woven or made on frames, and on all cotton hosiery: thirty-five per centum ad valorem.

11. Cotton-velvet: thirty-five per centum ad valorem.

12. Cotton braids, insertings, lace, trimming, or bobbinet, and all other manufactures of cotton, not otherwise provided for: thirty-five per centum ad valorem.

SCHEDULE B.—EARTHS AND EARTHEN WARES.

13. Brown earthen ware and common stone ware, gas-retorts, stone ware not ornamented: twenty-five per centum ad valorem.

14. China, porcelain, and Parian ware, gilded, ornamented, or decorated in any manner: fifty per centum ad valorem.

15. China, porcelain, and Parian ware, plain white, and not decorated in any manner: forty-five per centum ad valorem; on all other earthen, stone, or crockery

ware, white, glazed, edged, printed, painted, dipped, or cream-colored, composed of earthy or mineral substances, and not otherwise provided for: forty per centum ad valorem.

16. Stone ware above the capacity of ten gallons: twenty per centum ad valorem.

[Spurs and stilts used in the manufacture of earthen, stone, or crockery ware, free of duty. Act of February 8, 1875, sec. 8.]

17. Slates, slate-pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate: forty per centum ad valorem. Roofing-slates: thirty-five per centum ad valorem.

18. Unwrought clay, pipe-clay, fire clay: five dollars per ton.

19. Kaoline: five dollars per ton.

20. On fullers' earth: three dollars per ton.

21. Red and French chalk: twenty per centum ad valorem.

22. Chalk of all descriptions, not otherwise provided for: twenty-five per centum ad valorem.

23. Whiting and Paris white: one cent per pound.

24. Whiting ground in oil: two cents per pound.

25. Paris white ground in oil: one cent and a half per pound.

26. All plain and mould and press glass not cut, engraved, or painted: thirty-five per centum ad valorem.

27. All articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate-glass silvered, or looking-glass plates: forty per centum ad valorem.

28. All unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square: one cent and a half per pound; above that and not exceeding sixteen by twenty-four inches square: two cents per pound; above that and [not]* exceeding twenty-four by thirty inches square: two cents and a half per pound; all above that: three cents per pound.

29. Cylinder and crown glass, polished, not exceeding ten by fifteen inches square: two and one-half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square: four cents per square foot; above that, and not exceeding twenty-four by thirty inches square: six cents per square foot; above that, and not exceeding twenty-four by sixty inches: twenty cents per square foot; all above that: forty cents per square foot.

30. Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding ten by fifteen inches square: seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square: one cent per square foot; above that, and not exceeding twenty-four by thirty inches square: one cent and a half per square foot; all above that: two cents per square foot. And all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed.

31. Cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches square: three cents per square foot; above that, and not exceeding sixteen by twenty-four inches square: five cents per square foot; above that, and not exceeding twenty-four by thirty inches square: eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square: twenty-five cents per square foot; all above that: fifty cents per square foot.

* Word "not" should be inserted.

32. Cast polished plate-glass, silvered, or looking-glass plates not exceeding ten by fifteen inches square: four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square: six cents per square foot; above that, and not exceeding twenty-four by thirty inches square: ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square: thirty-five cents per square foot; all above that: sixty cents per square foot. But no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay in addition thereto thirty per centum ad valorem upon such frames.

33. Glass bottles or jars filled with articles not otherwise provided for: thirty per centum ad valorem.

34. Porcelain and Bohemian glass, glass crystals for watches, glass pebbles for spectacles, not rough; paintings on glass or glasses, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweetmeats or preserves, not otherwise provided for: forty per centum ad valorem.

SCHEDULE C.—HEMP, JUTE, AND FLAX GOODS.

35. Flax-straw: five dollars per ton.

36. Flax not hackled or dressed: twenty dollars per ton.

37. Flax hackled, known as "dressed line:" forty dollars per ton.

38. Hemp, manila, and other like substitutes for hemp, not otherwise provided for: twenty-five dollars per ton.

39. Tow of flax or hemp: ten dollars per ton.

40. Jute, sunn, and sisal grass, and other vegetable substances not enumerated, used for cordage: fifteen dollars per ton.

[a. The duty on jute-butts shall be six dollars per ton: *Provided*, That all machinery not now manufactured in the United States adapted exclusively to manufactures from the fiber of the ramie, jute, or flax, may be admitted into the United States free of duty for two years from the first of July, eighteen hundred and seventy-five: *And provided further*, That bags, other than of American manufacture, in which grain shall have been actually exported from the United States, may be returned empty to the United States free of duty, under regulations to be prescribed by the Secretary of the Treasury. Act of February 8, 1875, sec. 7.]

41. Brown and bleached linens, ducks, canvas, paddings, cot bottoms, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not otherwise provided for, valued at thirty cents or less per square yard: thirty-five per centum ad valorem; valued at above thirty cents per square yard: forty per centum ad valorem; flax or linen yarns for carpets, not exceeding number eight Lea, and valued at twenty-four cents or less per pound: thirty per centum ad valorem; flax or linen yarns valued at above twenty-four cents per pound: thirty-five per centum ad valorem; flax or linen thread, twine and pack-thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, not otherwise provided for: forty per centum ad valorem.

42. Thread lace and insertions: thirty per centum ad valorem.

43. On all burlaps, and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, excepting such as may be suitable for bagging for cotton: thirty per centum ad valorem.

44. Oil-cloth foundations or floor-cloth canvas, made of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value: forty per centum ad valorem; gunny-cloth, not bagging, valued at ten cents or less per square yard, three cents per pound; over ten cents per square yard, four cents per pound.

45. On bagging for cotton, or other manufactures, not otherwise herein provided for, suitable to the uses for which cotton bagging is applied, composed in whole or in part of hemp, jute, flax, gunny-bags, gunny-cloth, or other material, and valued at seven cents or less per square yard, two cents per pound; valued at over seven cents per square yard, three cents per pound.

46. Bags, cotton bags, and bagging, and all other like manufactures, not herein otherwise provided for (except bagging for cotton,) composed wholly or in part of flax, hemp, jute, gunny-cloth, gunny-bags, or other material: forty per centum ad valorem.

47. Tarred cables or cordage: three cents per pound.

48. Untarred manila cordage: two and a half cents per pound.

49. All other untarred cordage: three and a half cents per pound.

50. Hemp yarn: five cents per pound.

51. Seines: six and a half cents per pound.

52. Sail-duck or canvas for sails: thirty per centum ad valorem.

53. Russia and other sheetings of flax or hemp, brown and white: thirty-five per centum ad valorem.

54. All other manufactures of hemp, or of which hemp shall be the component material of chief value, not otherwise provided for: thirty per centum ad valorem.

55. Grass cloth: thirty per centum ad valorem.

56. Jute yarns: twenty-five per centum ad valorem.

57. All other manufactures of jute or sisal-grass, not otherwise provided for: thirty per centum ad valorem.

SCHEDULE D.—LIQUORS.

58. Wines imported in casks, containing not more than twenty-two per centum of alcohol, and valued at not exceeding forty cents per gallon: twenty-five cents per gallon; valued at over forty cents, and not over one dollar per gallon: sixty cents per gallon; valued at over one dollar per gallon: one dollar per gallon, and, in addition thereto, twenty-five per centum ad valorem.

[a. On all still wines imported in casks, forty cents per gallon. Act of February 8, 1875, sec. 2.]

59. Wines of all kinds, imported in bottles, and not otherwise provided for: the same rate per gallon as wines imported in casks. But all bottles containing one quart or less than one quart, and more than one pint, shall be held to contain one quart, and all bottles containing one pint or less shall be held to contain one pint, and shall pay in addition three cents for each bottle.

[a. On all still wines imported in bottles, one dollar and sixty cents per case of one dozen bottles, containing each not more than one quart and more than one pint, or twenty-four bottles, containing each not more than one pint; and any excess beyond those quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be collected on the bottles: *Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *Provided also*, That there shall be an allowance of five per centum, and no more, on all effervescent

wines, liquors, cordials, and distilled spirits, in bottles, to be deducted from the invoice quantity in lieu of breakage.

SEC. 3. That all imported wines of the character provided for in the preceding section which may remain in public store or bonded warehouse on the day this act shall take effect shall be subject to no other duty upon the withdrawal thereof or consumption than if the same were imported after that day: *Provided*, That any such wines remaining on shipboard within the limits of any port of entry in the United States on the day aforesaid, duties unpaid, shall, for the purposes of this section, be considered as constructively in public store or bonded warehouse. Act of February 8, 1875.]

60. Champagne and all other sparkling wines, in bottles, containing each not more than one quart and more than one pint: six dollars per dozen bottles; containing not more than one pint each, and more than one-half pint: three dollars per dozen bottles; containing one-half pint each, or less: one dollar and fifty cents per dozen bottles; and in bottles containing more than one quart each, shall pay, in addition to six dollars per dozen bottles, at the rate of two dollars per gallon on the quantity in excess of one quart per bottle. But any liquors containing more than twenty-two per centum of alcohol, which shall be entered under the name of wine, shall be forfeited to the United States. And wines, brandy, and other spirituous liquors imported in bottles shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles shall pay an additional duty of three cents for each bottle. No allowance shall be made for breakage unless such breakage is actually ascertained by count, and certified by a custom-house appraiser. [See § 59 a.]

61. Brandy and on other spirits manufactured or distilled from grain or other materials, and not otherwise provided for: two dollars per proof-gallon. Each and every gauge or wine-gallon of measurement shall be counted as at least one proof-gallon; and the standard for determining the proof of brandy and other spirits, and of wine or liquors of any kind imported, shall be the same as that which is defined in the laws relating to internal revenue. But any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States.

62. On all compounds or preparations of which distilled spirits is a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits.

63. Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages, or bitters containing spirits, and not otherwise provided for: two dollars per proof-gallon.

64. No lower rate or amount of duty shall be levied, collected, and paid, on brandy, spirits, and other spirituous beverages, than that fixed by law for the description of first proof, but it shall be increased in proportion to any greater strength than the strength of first proof; and no brandy, spirits, or other spirituous beverages under first proof shall pay a less rate of duty than fifty per centum ad valorem; and all imitations of brandy, or spirits, or of wines imported by any names whatever, shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

65. Ale, porter, and beer, in bottles: thirty-five cents per gallon; otherwise than in bottles: twenty cents per gallon.

66. Vermuth: the same duty as on wines of the same cost.

SCHEDULE E.—METALS.

67. Iron in pigs: seven dollars per ton.
68. Bar-iron, rolled or hammered, comprising flats not less than one inch or more than six inches wide, nor less than three-eighths of an inch or more than two inches thick; rounds nor less than three-fourths of an inch nor more than two inches in diameter; and squares not less than three-fourths of an inch nor more than two inches square: one cent per pound. Bar-iron, rolled or hammered, comprising flats less than three-eighths of an inch or more than two inches thick, or less than one inch or more than six inches wide; rounds less than three-fourths of an inch or more than two inches in diameter; and squares less than three-fourths of an inch or more than two inches square: one cent and one-half per pound. But all iron in slabs, blooms, loops, or other forms, less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly; and none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem.
69. *Moisic iron, made from sand ore by one process: fifteen dollars per ton.*
- [a. The duty on Moisic iron, of whatever condition, grade, or stage of manufacture, shall be the same as on all other species of iron of like condition, grade, or stage of manufacture. Act of February 8, 1875, sec. 6.]
70. Iron bars for railroads or inclined planes: seventy cents per one hundred pounds.
71. Boiler or other plate iron not less than three-sixteenths of an inch in thickness: one cent and a half per pound.
72. Boiler and other plate iron not otherwise provided for: twenty-five dollars per ton.
73. Iron wire, bright, coppered, or tinned, drawn and finished, not less than one-fourth of an inch in diameter, not less than number sixteen, wire-gauge: two dollars per one hundred pounds, and in addition thereto fifteen per centum ad valorem; over number sixteen and not over number twenty-five, wire-gauge: three dollars and fifty cents per one hundred pounds, and in addition thereto fifteen per centum ad valorem; over or finer than number twenty-five, wire-gauge, four dollars per one hundred pounds, and, in addition thereto, fifteen per centum ad valorem. But wire covered with cotton, silk, or other material shall pay five cents per pound in addition to the foregoing rates.
74. Round iron in coils, three-sixteenths of an inch or less in diameter, whether coated with metal or not so coated, and all descriptions of iron wire, and wire of which iron is a component part, not otherwise specifically enumerated and provided for, shall pay the same duty as iron wire, bright, coppered, or tinned.
75. Wire spiral furniture springs, manufactured of iron wire: two cents per pound and fifteen per centum ad valorem.
76. Smooth or polished sheet-iron, by whatever name designated: three cents per pound.
77. Sheet-iron, common or black, not thinner than number twenty, wire-gauge: one cent and one-fourth of one cent per pound; thinner than number twenty and not thinner than number twenty-five, wire-gauge: one cent and one-half per pound; thinner than number twenty-five, wire-gauge: one cent and three-fourths of one cent per pound.

78. All band, hoop, and scroll iron from one-half to six inches in width, not thinner than one-eighth of an inch: one and one-fourth cents per pound.
79. All band, hoop, and scroll iron from one-half to six inches wide, under one-eighth of an inch in thickness, and not thinner than number twenty, wire-gauge: one and one-half cents per pound.
80. All band, hoop, and scroll iron thinner than number twenty, wire-gauge: one and three-fourths cents per pound.
81. Slit rods: one cent and one-half per pound.
82. All other descriptions of rolled or hammered iron not otherwise provided for: one cent and one-fourth per pound.
83. All handsaws not over twenty-four inches in length: seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over twenty-four inches in length: one dollar per dozen, and in addition thereto thirty per centum ad valorem.
84. All back saws not over ten inches in length: seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over ten inches in length: one dollar per dozen, and in addition thereto thirty per centum ad valorem.
85. Files, file-blanks, rasps, and floats of all descriptions, not exceeding ten inches in length: ten cents per pound, and in addition thereto thirty per centum ad valorem; exceeding ten inches in length: six cents per pound, and in addition thereto thirty per centum ad valorem.
86. Penknives, jack-knives, and pocket-knives of all kinds: fifty per centum ad valorem.
87. Sword-blades: thirty-five per centum ad valorem.
88. Swords: forty-five per centum ad valorem.
89. Needles for knitting or sewing machiues: one dollar per thousand, and in addition thereto thirty-five per centum ad valorem.
90. Iron squares marked on one side: three cents per pound, and in addition thereto thirty per centum ad valorem; all other squares of iron or steel: six cents per pound, and thirty per centum ad valorem.
91. All manufactures of steel, or of which steel shall be a component part, not otherwise provided for: forty-five per centum ad valorem. But all articles of steel partially manufactured, or of which steel shall be a component part, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured.
92. Steel railway bars: one and one-quarter cents per pound.
93. Railway-bars made in part of steel: one cent per pound. And metal converted, cast, or made from iron by the Bessemer or pneumatic process, of whatever form or description, shall be classed as steel.
94. Locomotive tire, or parts thereof: three cents per pound.
95. Mill-irons and mill-cranks of wrought iron, and wrought iron for ships, steam-engines, and locomotives, or parts thereof, weighing each tweuty-five pounds or more: two cents per pound.
96. Anvils and iron cables, or cable-chains, or parts thereof: two cents and a half per pound: *Provided*, That no chains made of wire or rods of a diameter of less than one-half of one inch, shall be considered a chain-cable.
97. Chains, trace-chains, halter-chains, and fence-chains, made of wire or rods, not less than one-fourth of one inch in diameter: two cents and a half per pound; less than one-fourth of one inch in diameter, and not under number nine, wire-

gauge: three cents per pound; nuder number nine, wire-gauge: thirty-five per centum ad valorem.

98. Anchors, or parts thereof: two cents and one-fourth per pound.

99. Blacksmiths' hammers and sledges, axles, or parts thereof, and malleable in castings, not otherwise provided for: two cents and a half per pound.

100. Wrought-iron railroad-chairs, and wrought-iron nuts and washers, ready punched: two cents per pound.

101. Bed-screws and wrought-iron hinges: two cents and a half per pound.

102. Wrought board-nails, spikes, rivets, and bolts: two and one-half cents per pound.

103. Steam, gas, and water tubes and flues of wrought-iron: three and a half cents per pound.

104. Cut nails and spikes: one and a half cents per pound.

105. Horseshoe nails: five cents per pound.

106. Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand: two and one-half cents per thousand; exceeding sixteen onnces to the thousand: three cents per pound.

107. Screws, commonly called wood-screws, two inches or over in length: eight cents per pound; less than two inches in length: eleven cents per pound.

108. Screws of any other metal than iron, and all other screws of iron, except wood-screws: thirty-five per centum ad valorem.

109. Vessels of cast iron not otherwise provided for, and on andirons, sad-irons, tailors' and hatters' irons, stoves and stove plates, of cast irou: one and one-half cents per pound.

110. Cast-irou steam, gas, and water pipe: one and one-half cents per pound.

111. Cast-iron butts and hinges: two and a half cents per pound.

112. Hollow ware, glazed or tinned: three and one-half cents per pound.

113. Cast scrap-iron of every description: six dollars per ton.

114. Wrought scrap-iron of every description: eight dollars per ton. But nothing shall be deemed scrap-iron except waste or refuse iron that has been in actual use, and is fit only to be remanufactured.

115. All other castings of irou, not otherwise provided for: thirty per centum ad valorem.

116. Taggers' iron: thirty per centum ad valorem.

117. Steel, in ingots, bars, coils, sheets, and steel wire, not less than one-fourth of one inch in diameter, valued at seven cents per pound or less: two cents and one-fourth per pound; valued at above seven cents and not above eleven cents per pound: three cents per pound; valued at above eleven cents per pound: three cents and a half per pound, and ten per centum ad valorem.

118. Steel wire less than one-fourth of an inch in diameter and not less than number sixteen, wire-gauge: two and one-half cents per pound, and in addition thereto twenty per centum ad valorem; less or finer than number sixteen, wire-gauge: three cents per pound, and in addition thereto twenty per centum ad valorem.

119. Steel, commercially known as crinoline, corset, and hat steel wire: nine cents per pound and ten per centum ad valorem.

120. Steel, in any form, not otherwise provided for: thirty per centum ad valorem: *Provided*, That no allowance or reduction of duties for partial loss or damage shall be hereafter made in consequence of rust of irou or steel or upon the manufacture of iron or steel, except on polished Russian sheet-iron.

121. Cross-out saws: ten cents per lineal foot.
122. On mill, pit, and drag saws, not over nine inches wide: twelve and a half cents per lineal foot; over nine inches wide: twenty cents per lineal foot.
123. Lead in sheets, pipes, or shot: two and three-quarters cents per pound.
124. Lead ore: one and a half cents per pound.
125. Lead in pigs and bars: two cents per pound.
126. Old scrap-lead, fit only to be remanufactured: one and one-half cents per pound.
127. Zinc, spelter, or tutenegue, manufactured in blocks or pigs: one and one-half cents per pound.
128. Zinc, spelter, intenegue in sheets: two and one-quarter cents per pound.
129. *Tin in plates or sheets, terne and taggers' tin: fifteen per centum ad valorem.*
[a. On tin in plates or sheets and on terne and tagger's tin, one and one-tenth cents per pound. Act of February 8, 1875, sec. 4.]
130. Iron and tin plates galvanized or coated with any metal by electric batteries: two cents per pound.
131. Iron and tin plates galvanized or coated with any metal otherwise than by electric batteries: two and one-half cents per pound.
132. Copper imported in the form of ores: three cents on each pound of fine copper contained therein.
133. Regulus of copper, and on all black or coarse copper: four cents on each pound of fine copper contained therein.
134. Old copper, fit only for remanufacture: four cents per pound.
135. Copper in plates, bars, ingots, pigs, and in other forms not manufactured or here enumerated: five cents per pound.
136. Copper in rolled plates called braziers' copper, sheets, rods, pipes, and copper bottoms, and all manufactures of copper, or of which copper shall be a component of chief value, not otherwise provided for: forty-five per centum ad valorem.
137. Sheathing or yellow metal not wholly of copper, nor wholly nor in part of iron, ungalvanized, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot: three cents per pound.
[a. Yellow sheathing-metal and yellow-metal bolts, of which the component part of chief value is copper, shall be deemed manufactures of copper, and shall pay the duty now provided by law for manufactures of copper, and shall be entitled to the drawback allowed by law to copper and composition metal whenever the same shall be used in the construction or equipment or repair of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States. Act of February 8, 1875, sec. 5.]
138. Nickel: thirty cents per pound.
139. Nickel oxide and alloy of nickel with copper: twenty cents per pound.
140. Gold-leaf: one dollar and fifty cents per package of five hundred leaves; silver-leaf: seventy-five cents per package of five hundred leaves.
141. Argentine, alabatta, or German silver, unmanufactured: thirty-five per centum ad valorem.
142. Brass in bars or pigs, and old brass, fit only to be remanufactured: fifteen per centum ad valorem.
143. Dutch and bronze metal in leaf: ten per centum ad valorem.

144. Articles not otherwise provided for, made of gold, silver, German silver, or platina, or of which either of these metals shall be a component part: forty per centum ad valorem.

145. Silver-plated metal, in sheets or other form: thirty-five per centum ad valorem.

146. Manufactures, articles, vessels, and wares not otherwise provided for, of brass, iron, lead, pewter and tin or other metal, (except gold, silver, platina, copper, and steel,) or of which either of these metals shall be the component material of chief value: thirty-five per centum ad valorem.

[a. Cans or packages made of tin or other material containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, shall be subject to a duty of one cent and a half on each can or package; and when exceeding one quart, shall be subject to an additional duty of one cent and a half for each additional quart, or fractioual part thereof. Act of February 8, 1875, sec. 4.]

147. Metals, unmanufactured, not otherwise provided for: twenty per centum ad valorem.

SCHEDULE F.—PROVISIONS.

148. Beef and pork: one cent per pound.

149. Hams and bacon: two cents per pound.

150. Cheesc: four cents per ponnd.

151. Wheat: twenty cents per bushel.

152. Butter: four cents per pound.

153. Lard: two cents per pound.

154. Rye and barley: fifteen cents per bushel.

155. Indian corn or maize: ten cents per bushel.

156. Oats: ten cents per bushel.

157. Fish: mackerel, two dollars per barrel; herrings, pickled or salted, one dollar per barrel; pickled salmon, three dollars per barrel; all other fish pickled, in barrels, one dollar and fifty cents per barrel; all other foreign-caught fish imported otherwise than in barrels or half-barrels, or whether fresh, smoked, or dried, salted or pickled, not otherwise provided for, fifty cents per one hundred pounds.

158. Salmon, preserved: thirty per centum ad valorem.

159. *Anchovies and sardines, preserved in oil or otherwise: fifty per centum ad valorem.*

[a. On anchovies and sardines, packed in oil or otherwise, in tin boxes, fifteen cents per whole box, measuring not more than five inches long, four inches wide, and three and one-half inches deep; seven and one-half cents for each half-box, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep; and four cents for each quarter box, measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and one-half inches deep; when imported in any other form, sixty per centum ad valorem: * * *
Act of February 8, 1875, sec. 4.]

160. Fish preserved in oil, except anchovies and sardines: thirty per centum ad valorem.

161. Corn-meal: ten per centum ad valorem.

162. Oatmeal: one-half cent per pound.

163. Rye-flour: ten per centum ad valorem.

164. Rice: cleaned, two and a half cents per pound; on uncleansed, two cents per pound.

165. On paddy: one cent and one-half per pound.
166. Capers, pickles, and sauces of all kinds, not otherwise provided for: thirty-five per centum ad valorem.
167. Catsup: forty per centum ad valorem.
168. Preserved or condensed milk: twenty per centum ad valorem.
169. Potatoes: fifteen cents per bushel.
170. Vegetables, not otherwise provided for: ten per centum ad valorem.
171. Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise: thirty-five per centum ad valorem.
172. Vinegar: ten cents per gallon.

SCHEDULE G.—SUGARS.

173. Sugar not above number seven, Dutch standard in color: one and three-quarters cents per pound.
 174. Sugar above number seven, and not above number ten, Dutch standard in color: two cents per pound.
 175. Sugar above number ten, and not above number thirteen, Dutch standard in color: two and one-quarter cents per pound.
 176. Sugar above number thirteen, and not above number sixteen, Dutch standard in color: two and three-quarters cents per pound.
 177. Sugar above number sixteen, and not above number twenty, Dutch standard in color: three and one-quarter cents per pound.
 178. Sugar above number twenty, Dutch standard in color, and on all refined loaf, lump, crushed, powdered, and granulated sugar: four cents per pound. But sirup of sugar, sirup of sugar-cane juice, melado, concentrated melado, or concentrated molasses, entered under the name of molasses, shall be forfeited to the United States.
 179. Sugar-candy, not colored: ten cents per pound.
 180. All other confectionery, not otherwise provided for, made wholly or in part of sugar, and on sugars, after being refined, when tintured, colored, or in any way adulterated, valued at thirty cents per pound or less: fifteen cents per pound.
 181. Confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound: fifty per centum ad valorem.
 182. *Molasses: five cents per gallon.*
 183. *Tank-bottoms, sirup of sugar-cane juice, melado, concentrated melado, and concentrated molasses: one and one-half cents per pound.*
- [a. On all molasses, concentrated molasses, tank-bottoms, sirup or sugar-cane juice, melada, and on sugars according to the Dutch standard in color, imported from foreign countries, there shall be levied, collected and paid, in addition to the duties now imposed in Schedule G, section two thousand five hundred and four of the Revised Statutes, an amount equal to twenty-five per centum of said duties as levied upon the several articles and grades therein designated: *Provided*, That concentrated melada, or concrete, shall hereafter be classed as sugar dutiable according to color by the Dutch standard: and melada shall be known and defined as an article made in the process of sugar-making, being the cane-juice boiled down to the sugar point and containing all the sugar and molasses resulting from the boiling-process and without any process of purging or clarification, and any and all products of the sugar-cane imported in bags, mats, baskets or other than tight packages shall be

considered sugar and dutiable as such. *And provided further,* That of the drawback on refined sugars exported allowed by section three thousand and nineteen of the Revised Statutes of the United States, only one per centum of the amount so allowed shall be retained by the United States. Act of March 3, 1875, sec. 3.]

SCHEDULE H.—SILKS AND SILK GOODS.

184. Silk in the gum not more advanced than singles, tram, and thrown or organzine: thirty-five per centum ad valorem. (See 192.)

185. Spun silk for filling in skeins or cops: thirty-five per centum ad valorem. (See 192.)

186. Floss silks: thirty-five per centum ad valorem. (See 192.)

187. Sewing-silk in the gum or purified: forty per centum ad valorem. (See 192.)

188. Silk twist, twist composed of mohair and silk: forty per centum ad valorem. (See 192.)

189. Dress and piece silks, ribbons, and silk-velvets, or velvets of which silk is the component material of chief value: sixty per centum ad valorem. (See 192.)

190. Silk vestings, pongees, shawls, scarfs, mantillas, pelerines, handkerchiefs, vales, laces, shirts, drawers, bonnets, hats, caps, turbans, chemisettes, hose, mits, aprons, stockings, gloves, suspenders, watch-chains, webbing, braids, fringes, galloone, tassels, cords, and trimmings, and ready-made clothing of silk, or of which silk is a component material of chief value: sixty per centum ad valorem. (See 192.)

191. Buttons and ornaments for dresses and outside garments made of silk, or of which silk is the component material of chief value, and containing no wool, worsted, or goats' hair: fifty per centum ad valorem. (See 192.)

192. Manufactures of silk, or of which silk is the component material of chief value, not otherwise provided for: fifty per centum ad valorem.

[On spun silk for filling, in skeins or cops, thirty-five per centum ad valorem; on silk in the gum, not more advanced than singles, tram, and thrown or organzine, thirty-five per centum ad valorem; on floss-silks, thirty-five per centum ad valorem; on sewing-silk, in the gum, or purified, forty per centum ad valorem; on lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem; on all goods, wares, and merchandise not otherwise herein provided for, made of silk, or of which silk is the component material of chief value, irrespective of the classification thereof for duty by or under previous laws, or of their commercial designation, sixty per centum ad valorem: *Provided,* That this act shall not apply to goods, wares, or merchandise which have, as a component material thereof, twenty-five per centum or over in value of cotton, flax, wool, or worsted. Act of February 8, 1875, sec. 1.]

SCHEDULE I.—SPICES.

193. Pimento and black, white, and red or cayenne pepper: five cents per pound.

194. Ground pimento and ground pepper of all kinds: ten cents per pound.

195. Cinnamon: twenty cents per pound.

196. Mace: twenty-five cents per pound.

197. Nutmegs: twenty cents per pound.

198. Cloves: five cents per pound.

199. Clove-stems: three cents per pound.
200. Cassia and cassia vera: ten cents per pound.
201. Cassia buds and ground cassia: twenty cents per pound.
202. All other spices: twenty cents per pound; ground or prepared: thirty cents per pound.
203. Ginger, ground: three cents per pound.
204. Ginger, preserved or pickled: thirty-five per centum ad valorem.
205. Essence of ginger: thirty-five per centum ad valorem.

SCHEDULE J.—TOBACCO.

206. Cigars, cigarettes, and cheroots of all kinds: two dollars and fifty cents per pound, and, in addition thereto, twenty-five per centum ad valorem. But paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

207. Tobacco in leaf, unmanufactured and not stemmed: thirty-five cents per pound.

• 208. Tobacco stems: fifteen cents per pound.

209. Tobacco manufactured, of all descriptions, and stemmed tobacco not otherwise provided for: fifty cents per pound.

210. Snuff and snuff-flour, manufactured of tobacco, grouud, dry, or damp, and pickled, scented, or otherwise, of all descriptions: fifty cents per pound.

211. Unmanufactured tobacco, not otherwise provided for: thirty per centum ad valorem.

SCHEDULE K.—WOOD.

212. Timber, hewn or sawed; timber used in building wharves and spars: twenty per centum ad valorem.

213. Timber, squared or sided, not otherwise provided for: one cent per cubic foot.

214. Sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood: one dollar per thousand feet, board measure.

215. All other varieties of sawed lumber: two dollars per thousand feet, board measnre. But when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid, for each side so planed and finished, fifty cents per thousand feet; and if planed on one side and tongued and grooved, one dollar per thousand feet; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet.

[a. Ship planking and handle bolts free of duty. Act of February 8, 1875, sec. 8.]

216. Hubs for wheels, posts, last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only: twenty per centum ad valorem.

217. Staves for pipes, hogsheads, and other casks: ten per centum ad valorem.

218. Staves not otherwise provided for: twenty per centum ad valorem.

219. Pickets and palings: twenty per centum ad valorem.

220. Laths: fifteen cents per thousand pieces.

221. Shingles: thirty-five cents per thousand.

222. Pine clapboards: two dollars per thousand.

223. Spruce clapboards: one dollar and fifty cents per thousand.

224. House or cabinet furniture, in pieces or rough, and not finished: thirty per centum ad valorem.

225. Cabinet wares and house furniture, finished: thirty-five per centum ad valorem.

226. Casks and barrels, empty, sugar-box shooks, and packing-boxes of wood, not otherwise provided for: thirty per centum ad valorem.

227. Manufactures of cedar-wood, granadilla, ebony, mahogany, rose-wood, and satin-wood: thirty-five per centum ad valorem; manufactures of wood, or of which wood is the chief component part, not otherwise provided for: thirty-five per centum ad valorem.

228. Wood unmanufactured, not otherwise provided for: twenty per centum ad valorem.

SCHEDULE L.—WOOL AND WOOLEN GOODS.

229. All wools, hair of the alpaca, goat, and other like animals, shall be divided for the purpose of fixing the duties to be charged thereon into the three following classes:

CLASS 1.—CLOTHING-WOOL.

230. That is to say, merino, mestiza, metz or metis wools, or other wools of merino blood, immediate or remote; down clothing-wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three.

CLASS 2.—COMBING-WOOLS.

231. This is to say, Leicester, Cotswold, Lincolnshire, down combing-wools, Canada long wools, or other like combing-wools of English blood, and usually known by the terms herein used; and also all hair of the alpaca, goat, and other like animals.

CLASS 3.—CARPET-WOOLS AND OTHER SIMILAR WOOLS.

232. Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere. The duty upon wool of the first class which shall be imported washed, shall be twice the amount of the duty to which it would be subjected, if imported unwashed.

233. And the duty upon wool of all classes which shall be imported scoured shall be three times the duty to which it would be subject if imported unwashed. And the duty upon wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than the ordinary condition as now and heretofore practiced, or which shall be changed in its character or condition, for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt, or any other foreign substance, shall be twice the duty to which it would be otherwise subject.

234. Wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound: ten cents per pound, and, in addition thereto, eleven per centum ad valorem. Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall

exceed thirty-two cents per pound: twelve cents per pound, and, in addition thereto, ten per centum ad valorem.

235. Wools of the second class, and all hair of the alpaca, goat, and other like animals, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound: ten cents per pound, and, in addition thereto, eleven per centum ad valorem.

236. Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound: twelve cents per pound, and, in addition thereto, ten per centum ad valorem.

237. Wools of the third class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be twelve cents or less per pound: three cents per pound.

238. Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound: six cents per pound.

239. Wools on the skin: the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

240. Sheep-skins and Angora goat skins, raw or unmanufactured, imported with the wool on, washed or unwashed: thirty per centum ad valorem on the skins alone.

241. Woolen rags, shoddy, mungo, waste, and flocks: twelve cents per pound.

242. Woolen cloths, woolen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not herein otherwise provided for: fifty cents per pound, and, in addition thereto, thirty-five per centum ad valorem.

243. Flannels, blankets, hats of wool, knit goods, balmorals, woolen and worsted yarns, and all manufactures of every description composed wholly or in part of worsted, the hair of the alpaca, goat, or other like animals, except such as are composed in part of wool, not otherwise provided for, valued at not exceeding forty cents per pound: twenty cents per pound; valued at above forty cents per pound and not exceeding sixty cents per pound: thirty cents per pound; valued at above sixty cents per pound and not exceeding eighty cents per pound: forty cents per pound; valued at above eighty cents per pound: fifty cents per pound; and, in addition thereto, upon all the above-named articles: thirty-five per centum ad valorem.

244. Endless belts or felts for paper or printing machines: twenty cents per pound and thirty-five per centum ad valorem.

245. Bunting: twenty cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

246. Women's and children's dress-goods and real or imitation Italiau cloths, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, valued at not exceeding twenty cents per square yard: six cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; valued at above twenty cents per square yard: eight cents per square yard, and, in addition thereto, forty per centum ad valorem. But on all goods weighing four ounces and over per square yard, the duty shall be fifty cents per pound, and, in addition thereto, thirty-five per centum ad valorem.

247. Clothing ready made, and wearing apparel of every description, and balmoral skirts and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like

animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods: fifty cents per pound, and, in addition thereto, forty per centum ad valorem.

248. Webbings, belttings, bindings, braids, galloons, fringes, gimp, cords, cords and tassels, dress-trimmings, head-nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand or braided by machiuery, made of wool, worsted, or mohair, or of which wool, worsted, or mohair is a compouent material: fifty cents per pound, and, in addition thereto, fifty per centum ad valorem.

249. Aubusson and Axminster carpets, and carpets woven whole for rooms: fifty per centum ad valorem.

250. Saxony, Wilton, and Torney velvet carpets, wrought by the Jacquard machine: seventy cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

251. Brussels carpets, wrought by the Jacquard machine: forty-four cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

252. Patent velvet and tapestry velvet carpets, printed on the warp or otherwise: forty cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

253. Tapestry Brussels carpets printed on the warp or otherwise: twenty-eight cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

254. Treble ingrain, three-ply, and worsted chain Venetian carpets: seventeen cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

255. Yarn Venetian and two-ply ingrain carpets: twelve cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

256. Druggets and bockius, printed, colored, or otherwise: twenty-five cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

257. Hemp or jute carpeting: eight cents per square yard.

258. Carpets and carpetings of wool, flax, or cotton, or parts of either, or other material not otherwise herein specified: forty per centum ad valorem. And mats, rugs, screens, covers, hassocks, bed-sides, and other portions of carpets or carpeting shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description, and the duty on all other mats, (not exclusively of vegetable material,) screeus, hassocks, and rugs, shall be forty-five per centum ad valorem.

259. Oil-cloths for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, thirty-five per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth, (except silk oil-cloth,) and on water-proof cloth, not otherwise provided for, forty-five per centum ad valorem.

260. Oil-silk cloth: sixty per centum ad valorem.

SCHEDULE M.—SUNDRIES.

261. Acetates.—Of ammonia, twenty-five cents per pound; baryta, twenty-five cents per pound; copper, ten cents per pound; iron, twenty-five cents per pound; lead, brown, five cents per pound; white, ten cents per pound; lime, twenty-five per centum ad valorem; magnesia, fifty cents per pound; potassa, twenty-five cents per pound; soda, twenty-five cents per pound; strontia, twenty-five cents per pound; zinc, twenty-five cents per pound.

262. Acids.—Acetic, acetous, and pyroligneous of specific gravity of 1.047, or less, five cents per pound; acetic, acetous, and pyroligneous of specific gravity over 1.047, thirty cents per pound; benzoic, ten per centum ad valorem; carbolic, liquid, ten per centum ad valorem; chromic, fifteen per centum ad valorem; citric, ten cents per pound; gallic, one dollar per pound; nitric, ten per centum ad valorem; sulphuric, fuming, (Nordhausen,) one cent per pound; tannic, one dollar per pound; tartaric, fifteen cents per pound; and all other acids of every description used for medicinal purposes, or in the fine arts, not otherwise provided for, ten per centum ad valorem.

263. Acorn and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee or a substitute for coffee, not otherwise provided for: three cents per pound.

264. Alabaster and spar ornaments: thirty per centum ad valorem.

265. Albata, unmanufactured: thirty-five per centum ad valorem.

266. Almonds: six cents per pound; shelled: ten cents per pound.

267. Alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake: sixty cents per one hundred pounds.

268. Ammonia.—Ammonia, and sulphate and carbonate of ammonia: twenty per centum ad valorem; sal ammonia and muriate of ammonia: ten per centum ad valorem.

269. Animals, live: twenty per centum ad valorem.

270. Antimony, crude, and regulus of: ten per centum ad valorem.

271. Argols, (other than crude:) six cents per pound.

272. Asbestos, manufactured: twenty-five per centum ad valorem.

273. Arrowroot: thirty per centum ad valorem.

274. Asphaltum: twenty-five per centum ad valorem.

275. Asafœtida: twenty per centum ad valorem.

276. Balsams, used for medicinal purposes, not otherwise provided for: thirty per centum ad valorem.

277. Barley, pearl or hulled: one cent per pound.

278. Barytes, and sulphate of: one-half cent per pound; nitrate of: twenty per centum ad valorem.

279. Baskets, and all other articles composed of grass, osier, palm-leaf, whalebone, or willow, not otherwise provided for: thirty-five per centum ad valorem; composed of straw: thirty-five per centum ad valorem.

280. Bay-rum or bay-water, whether distilled or compounded: one dollar per gallon of first proof, and in proportion for any greater strength than first proof.

281. All beads and bead ornaments, except amber: fifty per centum ad valorem.

282. Bees-wax: twenty per centum ad valorem.

283. Benzoates: thirty per centum ad valorem.

284. Billiard-chalk: fifty per centum ad valorem.

285. Black of bone, or ivory drop black: twenty-five per centum ad valorem.

286. Blacking of all descriptions: thirty per centum ad valorem.

287. Bladders, manufactures of: thirty per centum ad valorem.

288. Manufactures of bones, horn, ivory, or vegetable ivory: thirty-five per centum ad valorem.

289. Bonnets, hats, and hoods, for men, women, and children, composed of chip, grass, palm-leaf, willow, or any other vegetable substance, hair, whalebone, or other material, not otherwise provided for: forty per centum ad valorem; composed of straw: forty per centum ad valorem.

290. Books, periodicals, pamphlets, blank-books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps and charts; twenty-five per centum ad valorem.
291. Borax, refined: ten cents per pound.
292. Bouillons or cannetille, and metal threads, filé or gespinst: twenty-five per centum ad valorem.
293. Brick, fire-brick, and roofing and paving-tile, not otherwise provided for: twenty per centum ad valorem.
294. Brimstone, in rolls, or refined: ten dollars per ton.
295. Bristles: fifteen cents per pound.
296. Britannia ware: thirty-five per centum ad valorem.
297. Bronze liquor: ten per centum ad valorem.
298. Bronze powder: twenty per centum ad valorem.
299. Brooms of all kinds: thirty-five per centum ad valorem.
300. Brushes of all kinds: forty per centum ad valorem.
301. Bulbous roots, not otherwise provided for: thirty per centum ad valorem.
302. Buruing fluid: fifty cents per gallon.
303. Burr-stones, manufactured or bound up into millstones: twenty per centum ad valorem.
304. Buttons and button-moulds, not otherwise provided for: thirty per centum ad valorem.
305. Calomel: thirty per centum ad valorem.
306. Camphor, refined: five cents per pound.
307. Candles and tapers, stearine and adamantine: five cents per pound; spermaceti, paraffine, and wax candles and tapers, pure or mixed: eight cents per pound; all other candles and tapers: two and one-half cents per pound.
308. Canes and sticks for walking, finished or unfinished: thirty-five per centum ad valorem.
309. Card-cases, pocket-books, shell-boxes, souvenirs, and all similar articles of whatever material composed: thirty-five per centum ad valorem.
310. Carriages and parts of carriages: thirty-five per centum ad valorem.
311. Castor beans or seeds, per bushel of fifty pounds: sixty cents.
312. Chicory-root, ground or unground: one cent per pound.
313. Chicory-root, burnt or prepared: five cents per pound.
314. Chloroform: one dollar per pound.
315. Chocolate: five cents per pound.
316. Chronometers, box or ship's, and parts thereof: ten per centum ad valorem.
317. Clocks, and parts of clocks: thirty-five per centum ad valorem.
318. Clothing, ready-made, and wearing apparel of every description, of whatever material composed, except wool, silk, and linen, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, not otherwise provided for, caps, gloves, leggins, mitts, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, except [wool] silk and linen, worn by men, women, or children, and not otherwise provided for, articles worn by men, women, or children, of whatever material composed, except [wool] silk and liuen, made up, or made wholly or in part by hand, not otherwise provided for: thirty-five per centum ad valorem. [Amended by act of August 7, 1882, by the insertion of the word "wool," as indicated by the brackets.]

319. Coach and harness furniture of all kinds, saddlery, coach, and harness hardware, silver plated, brass, brass plated or covered, common tinned, burnished or japanned, not otherwise provided for: thirty-five per centum ad valorem.

320. Slack coal or culm, such as will pass through a half-inch screen: forty cents per ton of twenty-eight bushels, eighty pounds to the bushel; bituminous coal, and shale: seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel.

321. Cobalt, oxide of: twenty per centum ad valorem.

322. Cocoa, prepared or manufactured: two cents per pound.

323. Coke: twenty-five per centum ad valorem.

324. Collodion and ethers of all kinds, not otherwise provided for, and etherial preparations or extracts, fluid: one dollar per pound.

325. Coloring for brandy: fifty per centum ad valorem.

326. Combs of all kinds: thirty-five per centum ad valorem.

327. Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for: thirty-five per centum ad valorem.

328. Compositions of glass or paste, when set: thirty per centum ad valorem; when not set: ten per centum ad valorem.

329. Composition tops for tables, or other articles of furniture; thirty-five per centum ad valorem.

330. Copperas, green vitriol, or sulphate of iron: one-half of one cent per pound.

331. Coral, cut or manufactured: thirty per centum ad valorem.

332. Corks and cork-bark, manufactured: thirty per centum ad valorem.

333. Corsets, or manufactured cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for corsets, when valued at six dollars per dozen or less: two dollars per dozen; when valued over six dollars per dozen: thirty-five per centum ad valorem.

334. Court-plaster: thirty-five per centum ad valorem.

335. Crayons of all kinds: thirty per centum ad valorem.

336. Cream tartar: ten cents per pound.

337. Cutlery of all kinds: thirty-five per centum ad valorem.

338. Currants, Zaute, or other: one cent per pound.

339. Dates and prunes: one cent per pound.

340. Dolls: thirty-five per centum ad valorem.

341. Dried pulp: twenty per centum ad valorem.

342. Drugs, medicinal and other, crude, not otherwise provided for: twenty per centum ad valorem.

343. Embroidery.—Manufactures of cotton, linen or silk, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle, or other process, not otherwise provided for, thirty-five per centum ad valorem; articles embroidered with gold and silver or other metal: thirty-five per centum ad valorem.

344. Emery-grains: two cents per pound; emery-ore: six dollars per ton.

345. Emery, manufactured, ground or pulverized: one cent per pound.

346. Encaustic tiles: thirty-five per centum ad valorem.

347. Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal: thirty-five per centum ad valorem.

348. Essences, extracts, toilet-waters, cosmetics, hair-oils, pomades, hair-dressings, hair-restoratives, hair-dyes, tooth-washes, dentifrice, tooth-pastes, aromatic cachous, or other perfumeries or cosmetics, by whatsoever name or names known,

used or applied as perfumes or applications to the hair, mouth, or skin: fifty per centum ad valorem; cologne-water and other perfumery, of which alcohol forms the principal ingredient: three dollars per gallon, and fifty per centum ad valorem; rum essence or oil, and bay-rum essence or oil: fifty cents per ounce.

349. Eyelets of every description: six cents per thousand.

350. Fans and fire-screens of every description, except common palm-leaf fans, of whatever material composed: thirty-five per centum ad valorem

351. Feathers: ostrich, vulture, cock, and other ornamental, crude or not dressed, colored, or manufactured: twenty-five per centum ad valorem; when dressed, colored, or manufactured: fifty per centum ad valorem. Artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not otherwise provided for, fifty per centum ad valorem.

352. Feather beds: twenty per centum ad valorem.

353. Feldspar: twenty per centum ad valorem.

354. Figs: two and one-half cents per pound.

355. Filberts and walnuts, of all kinds: three cents per pound.

356. Finishing-powder: twenty per centum ad valorem.

357. Fire-crackers: one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater or less number.

358. Fire-crackers, not otherwise provided for: thirty per centum ad valorem.

359. Fish-skins: twenty per centum ad valorem.

360. Fruit ethers, essences or oils of apple, pear, peach, apricot, strawberry, and raspberry, made of fusel-oil or of fruit, or imitations thereof: two dollars and fifty cents per pound.

361. Fruits.—Oranges, lemons, pine-apples, and grapes: twenty per centum ad valorem; limes, bananas, plantains, shaddocks, mangoes, ten per centum ad valorem. But no allowance shall be made for loss by decay on the voyage, unless the loss shall exceed twenty-five per centum of the quantity, and the allowance then made shall be only for the amount of loss in excess of twenty-five per centum of the whole quantity. Green, ripe, or dried, not otherwise provided for: ten per centum ad valorem; preserved in their own juice, and fruit-juice: twenty-five per centum ad valorem.

362. Fulminates, fulminating-powders, and all articles used for like purposes, not otherwise provided for: thirty per centum ad valorem.

363. Fur, articles made of: caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material: thirty-five per centum ad valorem.

364. Fusel-oil, or amylic alcohol: two dollars per gallon.

365. Gelatine, and all similar preparations, not otherwise provided for: thirty-five per centum ad valorem.

366. Glass plates or disks, unwrought, for optical instruments: ten per centum ad valorem.

367. Gloves, kid or other leather, of all descriptions, for men's, women's, or children's wear: fifty per centum ad valorem.

368. Glue: twenty per centum ad valorem.

369. Glycerine: thirty per centum ad valorem.

370. Grease, all not specified: ten per centum ad valorem.

371. Grindstones, rough or unfinished: one dollar and fifty cents per ton; finished: two dollars per ton. ♣

372. Gum substitute, or burnt starch: ten per centum ad valorem.

373. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound: six cents per pound, and, in addition thereto, twenty per centum ad valorem; valued above twenty cents per pound: ten cents per pound, and, in addition thereto, twenty per centum ad valorem.

374. Gutta-percha, manufactured: forty per centum ad valorem.

375. Hair. Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component material: thirty-five per centum ad valorem; curled hair, except hair of hogs, used for beds or mattresses: thirty per centum ad valorem; hair of hogs: one cent per pound; human hair, raw, uncleaned, and not drawn: twenty per centum ad valorem; when cleaned or drawn, but not manufactured: thirty per centum ad valorem; when manufactured, forty per centum ad valorem; hair of all kinds, cleaned, but unmanufactured, not otherwise provided for: ten per centum ad valorem.

376. Hair-cloth known as "crinoline-cloth," and all other manufactures of hair, not otherwise provided for: thirty per centum ad valorem; of the description known as "hair-seating," eighteen inches wide or over: forty cents per square yard; less than eighteen inches wide: thirty cents per square yard.

377. Hair-pencils: thirty-five per centum ad valorem.

378. Hair-pins, made of iron wire: fifty per centum ad valorem.

379. Hat-bodies of cotton: thirty-five per centum ad valorem.

380. Hats, &c., materials for.—Braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and heads, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for: thirty per centum ad valorem.

381. Hatters' furs, not on the skin, and dressed furs on the skin: twenty per centum ad valorem.

382. Hatters' plns, composed of silk and cotton, but of which cotton is the component material of chief value: twenty-five per centum ad valorem.

383. Hempseed and rapeseed, and other oil-seeds of like character other than linseed or flaxseed: one-half cent per pound.

384. Hoffman's audyne and spirits of nitric ether: fifty cents per pound.

385. Honey: twenty cents per gallon.

386. *Hops: five cents per pound.*

[a. On hops, eight cents per pound. Act of February 8, 1875, sec. 4.]

387. India rubber and silk, manufactures of, or manufactures of India rubber and silk and other materials: fifty per centum ad valorem.

388. India rubber, articles composed of.—Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for: thirty-five per centum ad valorem.

389. Articles composed wholly of India rubber, not otherwise provided for: twenty-five per centum ad valorem.

390. India rubber boots and shoes: thirty per centum ad valorem.

391. Ink, printers' ink, and ink-powders: thirty-five per centum ad valorem.

392. Insulators for use exclusively in telegraphy, except those made of glass: twenty-five per centum ad valorem.

393. Iodine, salts of: fifteen per centum ad valorem; resublimed: seventy-five cents per pound.

394. Ivory or bone dice, draughts, chess-men, chess-balls, and bagatelle-balls: fifty per centum ad valorem.

395. Japanned ware of all kinds, not otherwise provided for: forty per centum ad valorem.

396. Jellies of all kinds: fifty per centum ad valorem.

397. Jet, manufactures and imitations of: thirty-five per centum ad valorem.

398. Lead, nitrate of: three cents per pound.

399. Leather.—Bend or helting leather, and Spanish or other sole-leather: fifteen per centum ad valorem; calf-skins, tanned, or tanned and dressed: twenty-five per centum ad valorem; upper-leather of all kinds, and skins dressed and finished of all kinds, not otherwise provided for: twenty per centum ad valorem; skins for morocco, tanned, but unfinished: ten per centum ad valorem; manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for: thirty-five per centum ad valorem.

400. Leather and skins, japanned, patent or enameled: thirty-five per centum ad valorem.

401. All leather and skins, tanned, not otherwise provided for: twenty-five per centum ad valorem.

402. Lemon and lime-juice: ten per centum ad valorem.

403. Licorice-paste, or licorice in rolls: ten cents per pound.

404. Licorice-juice: five cents per pound.

405. Lime: ten per centum ad valorem.

406. Linseed or flaxseed: twenty cents per bushel of fifty-six pounds weight. But no drawback shall be allowed on oil-cake made from imported seed.

407. Magnesia, carbouate: six cents per pound; calcined, twelve cents per pound.

408. Malt: twenty per centum ad valorem.

409. Marble.—Marble, white statuary, brocatella, sienna, and verd-antique, in block, rough or squared: one dollar per cubic foot, and, in addition thereto, twenty-five per centum ad valorem; veined marble and marble of all other descriptions, not otherwise provided for, in block, rough or squared: fifty cents per cubic foot, and, in addition thereto, twenty per centum ad valorem; sawed, dressed, or polished marble, marble slabs, and marble paving-tiles: thirty per centum ad valorem, and, in addition, twenty-five cents per superficial square foot not exceeding two inches in thickness. If more than two inches in thickness, ten cents per foot, in addition to the above rate, for each inch or fractional part thereof in excess of two inches in thickness, but if exceeding six inches in thickness, such marble shall be subject to the duty imposed upon marble blocks. All manufactures of marble not otherwise provided for: fifty per centum ad valorem.

410. Mats of cocoa-nut: thirty per centum ad valorem.

411. Matting, China, and other floor-matting, and mats made of flags, jute, or grass: thirty per centum ad valorem. Cocoa or coir: twenty-five per centum ad valorem.

412. Medicinal preparations not otherwise provided for: forty per centum ad valorem.

413. Mercurial preparations not otherwise provided for: twenty per centum ad valorem.

414. Mineral and bituminous substances in a crude state not otherwise provided for: twenty per centum ad valorem.

415. Mineral kermes: ten per centum ad valorem.

416. Mineral or medicinal waters, artificial, for each bottle or jng containing not more than one quart: three cents, and, in addition thereto, twenty-five per centum ad valorem; containing more than one quart: three cents for each additional quart, or fractional part thereof, and, in addition thereto, twenty-five per centum ad valorem. Otherwise than in bottles, thirty per centum ad valorem.

417. Morphia, and all salts of morphia: one dollar per ounce.

418. Music, printed with lines, bound or unbound: twenty per centum ad valorem.

419. Musical instruments of all kinds: thirty per centum ad valorem.

420. Muskets, rifles, and other fire-arms: thirty-five per centum ad valorem.

421. Mustard, ground, in hulk: ten cents per pound; when inclosed in glass or tin: fourteen cents per pound.

422. Needles, sewing, darning, knitting, and all other descriptions not otherwise provided for: twenty-five per centum ad valorem.

423. Nuts of all kinds, not otherwise provided for: two cents per pound.

424. Oils.—Ilnminating, and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum or rock-oil, or other bituminous substances used for like purposes: forty cents per gallon; coal-oil, crude: fifteen cents per gallon; crude petroleum or rock-oil: twenty cents per gallon; crot-on: one dollar per pound; olive, in flasks or bottles, and salad: one dollar per gallon; castor: one dollar per gallon; cloves: two dollars per pound; cognac or cenan-thic ether: four dollars per ounce; linseed or flaxseed: thirty cents per gallon, seven pounds and a half of weight to be estimated as a gallon; hempseed and rapeseed: twenty-three cents per gallou; neat's-foot, and all animal, whale, seal, and fish oils: twenty per centum ad valorem; cotton-seed: thirty cents per gallon; cenne: thirty cents per gallon.

425. Oils, essential or essence.—Bay-leaves: seventeen dollars and fifty cents per pound; cubebs: one dollar per pound; lemons: fifty cents per pound; orange: fifty cents per pond; all other essential oils, not otherwise provided for: fifty per centum ad valorem.

426. [On nitro-benzole, or oil of mirbaue, ten ceuts per pound. Act of February 8, 1875, sec. 4.]

427. Oils, fixed or expressed.—Bay or laurel: twenty cents per pound; olive, not salad: twenty-five cents per gallon; mustard, not salad: twenty-five cents per gal-lon; oils expressed, not otherwise provided for: twenty per centum ad valorem.

428. Opium: one dollar per pound; prepared for smoking, and all other preparations of opium not otherwise provided for: six dollars per pound. But opium prepared for smoking, and other preparations of opium, deposited in bonded warehouse, shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.

429. Osier or willow, prepared for basket-makers' use: thirty per centum ad valorem.

430. Paintings and statuary, not otherwise provided for: ten per centum ad valorem. But the term "statuary," as used in the laws now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only.

431. Paints and dyes.—Aniline dyes and colors, by whatever name known: fifty cents per pound, and thirty-five per centum ad valorem.

432. Blane-fixe, enameled white, satin-white, lime-white, and all combinations of barytes with acids or water: three cents per pound; carmine lake, dry or liquid: thirty-five per centum ad valorem.

433. French green, Paris green, mineral green, mineral blue, and Prussian blue, dry or moist: thirty per centum ad valorem.

434. Indian red: twenty-five per centum ad valorem.

435. Indigo, extract of: ten per centum ad valorem; carmined: twenty per centum ad valorem.

436. Iron liquor: ten per centum ad valorem.

437. Lamp-black: twenty per centum ad valorem.

438. Lastings, mohair cloth, silk twist, or other manufactures of cloth woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for buttons exclusively, not combined with India rubber: ten per centum ad valorem.

439. Lead, white or red, and litharge, dry or ground in oil: three cents per pound.

440. Logwood, and other dye-woods, extracts and decoctions of: ten per centum ad valorem.

441. Ochers and ochery earths, not otherwise provided for, when dry: fifty cents per one hundred pounds; when ground in oil: one dollar and fifty cents per one hundred pounds; Spanish brown: twenty-five per centum ad valorem.

442. Sumac: ten per centum ad valorem.

443. Ultramarine: six cents per pound.

444. Umber: fifty cents per one hundred pounds.

445. Vandyke, brown: twenty per centum ad valorem.

446. Water-colors: thirty-five per centum ad valorem.

447. Wood lake, Venetian red, vermillion, chrome-yellow, rose-pink, Dutch pink, and paints and painters' colors, (except white and red lead and oxide of zinc,) dry or ground in oil, and moist water-colors used in the manufacture of paper-hangings, and colored papers and cards, not otherwise provided for: twenty-five per centum ad valorem.

448. Zinc, oxide of, dry or ground in oil: one and three-fourth cents per pound.

449. Paper.—Sized or glued, suitable only for printing paper: twenty-five per centum ad valorem; printing, unsized, used for books and newspapers exclusively: twenty per centum ad valorem; manufactures of, or of which paper is a component material, not otherwise provided for: thirty-five per centum ad valorem; sheathing paper: ten per centum ad valorem.

450. Paper boxes, and all other fancy boxes: thirty-five per centum ad valorem.

451. Paper envelopes: thirty-five per centum ad valorem.

452. Paper-hangings and paper for screens or fire-boards; paper, antiquarian, demy, drawing, elephant, foolscap, imperial letter, and all other paper, not otherwise provided for: thirty-five per centum ad valorem.

453. Papier-maché, manufactures, articles, and wares of: thirty-five per centum ad valorem.

454. Paraffine: ten cents per pound.

455. Parchment: thirty per centum ad valorem.

456. Patent size: twenty per centum ad valorem.

457. Paving-stones not otherwise provided for: ten per centum ad valorem.

458. Pea-nuts or ground beans: one cent per pound; shelled one and a half cents per pound.

459. Pencils of wood, filled with lead or other materials: fifty cents per gross, and, in addition thereto, thirty per centum ad valorem.

460. Pencils, lead, not in wood: one dollar per gross.

461. Pens, metallic: ten cents per gross, and, in addition thereto, twenty-five per centum ad valorem.

462. Pen-tips and pen-holders, or parts thereof: thirty-five per centum ad valorem.

463. Percussion caps: forty per centum ad valorem.

464. Philosophical apparatus and instruments: forty per centum ad valorem: *Provided*, That any philosophical apparatus and instruments imported for the use of any society incorporated for religious purposes, are subject to a duty of fifteen per centum ad valorem.

465. Pins, solid-head or other: thirty-five per centum ad valorem.

466. Pipe-cases, pipe-stems, tips, mouth-pieces, and metallic mountings for pipes, and all other parts of pipes or pipe fixtures, and all smokers' articles: seventy-five per centum ad valorem.

467. Pipes and pipe-bowls.—Meerschaum, wood, porcelain, lava, and all other tobacco-smoking pipes and pipe-bowls, not otherwise provided for: one dollar and fifty cents per gross, and, in addition thereto, seventy-five per centum ad valorem; pipes, clay, common, or white: thirty-five per centum ad valorem.

468. Pitch: twenty per centum ad valorem.

469. Plants.—Fruits, shade, lawn, and ornamental trees, shrubs, plants, and flower-seeds, not otherwise provided for; garden seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for: twenty per centum ad valorem.

470. [Seed of the sugar-beet, free of duty. Act of February 8, 1875, sec. 8.]

471. Plaster of Paris, when ground or calcined: twenty per centum ad valorem.

472. Plated and gilt ware of all kinds: thirty-five per centum ad valorem.

473. Plates, engraved, of steel: twenty-five per centum ad valorem; of wood or other material: twenty-five per centum ad valorem.

474. Playing-cards, costing not over twenty-five cents per pack: twenty-five cents per pack; costing over twenty-five cents per pack: thirty-five cents per pack.

475. Plums: two and one-half cents per pound.

476. Polishing-powders of all descriptions, Frankfort, black, and Berlin, Chinese, fig, and wash-blue: twenty-five per centum ad valorem.

477. Potash.—*Bichromate of: three cents per pound; chlorate and chromate of: three cents per pound; hydriodate, iodate, iodide: seventy-five cents per pound; acetate: twenty-five cents per pound; prussiate, yellow: five cents per pound; prussiate, red: ten cents per pound.*

[a. On chromate and bichromate of potassa, four cents per pound. Act of February 8, 1875, sec. 4.]

478. Precious stones and jewelry.—Diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set: ten per centum ad valorem; when set in gold, silver, or other metal, or on imitations thereof, and all other jewelry: twenty-five per centum ad valorem; watch jewels: ten per centum ad valorem.

479. Proprietary medicines: Pills, powders, tinctures, troches or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes,

drops, waters, essences, spirits, oils, or other medicinal preparations or compositions, recommended to the public as proprietary medicines, or prepared according to some private formula or secret art as remedies or specifics for any disease or diseases or affections whatever affecting the human or animal body: fifty per centum ad valorem.

480. Putty: one dollar and fifty cents per one hundred pounds.

481. Quicksilver: fifteen per centum ad valorem.

[Free of duty. Act of February 8, 1875, sec. 8.]

482. Quinine, salts, other than sulphate of: forty-five per centum ad valorem; sulphate of: twenty per centum ad valorem.

[Free of duty. Act of July 1, 1879.]

483. Rags of whatever material, not otherwise provided for: ten per centum ad valorem.

484. Raisins: two and one-half cents per pound.

485. Rattans and reeds, manufactured or partially manufactured: twenty-five per centum ad valorem.

486. Red precipitate: twenty per centum ad valorem.

487. Resins, gum, not otherwise provided for, and rosin: twenty per centum ad valorem.

488. Rochelle salts: five cents per pound.

489. Roman cement: twenty per centum ad valorem.

490. Saleratus and bicarbonate of soda: one and one-half cents per pound.

491. Sal-soda and soda-ash: one-fourth of one cent per pound.

492. Salt.—In bags, sacks, barrels, or other packages: twelve cents per one hundred pounds; in bulk: eight cents per one hundred pounds.

493. Saltpetre.—Crude: one cent per pound; refined and partially refined: two cents per pound.

494. Salts.—Epsom: one cent per pound; glauber: one-half of one cent per pound; preparations of, not otherwise provided for: twenty per centum ad valorem.

495. Sautonine: three dollars per pound.

496. Scagliola tops, for tables or other articles of furniture: thirty-five per centum ad valorem.

497. Sealing-wax: thirty-five per centum ad valorem.

498. Shaddock: ten per centum ad valorem.

499. Shells, manufactures of: thirty-five per centum ad valorem.

500. Side-arms of every description, not otherwise provided for: thirty-five per centum ad valorem.

501. Skates costing twenty cents or less per pair: eight cents per pair; costing over twenty cents per pair: thirty-five per centum ad valorem.

502. Smalts: twenty per centum ad valorem.

503. Soap, fancy, perfumed, honey, transparent, and all descriptions of toilet and shaving soaps: ten cents per pound, and, in addition thereto, twenty-five per centum ad valorem; soap not otherwise provided for: one cent per pound, and, in addition thereto, thirty per centum ad valorem.

504. Soda.—Caustic: one and one-half cents per pound; hyposulphate of, and all carbonates of, by whatever name designated, not otherwise provided for: twenty per centum ad valorem; silicate of, or other alkaline silicates: one-half cent per pound.

505. Sponges: twenty per centum ad valorem.

506. Sporting-gun wads of all descriptions: thirty-five per centum ad valorem.
507. Starch, made of petatoes and corn: one cent per pound, and twenty per centum ad valorem; made of rice or any other material: three cents per pound, and twenty per centum ad valorem.
508. Staves for pipes, hogsheads, or other casks: ten per centum ad valorem; other staves: twenty per centum ad valorem.
509. Stereotype-plates: twenty-five per centum ad valorem.
510. Stones: freestones, granite, sandstone, and all building or monumental stone, except marble: one dollar and fifty cents per ton.
511. Strings: all strings of whip-gut or cat-gnt, other than strings for musical instruments: thirty per centum ad valorem.
512. Strychnia: one dollar per ounce.
513. Strychnine, salts of, not otherwise provided for: one dollar and fifty cents per ounce.
514. Sulphur, [*flour*] [*flowers*] of: twenty dollars per ton and fifteen per centum ad valorem.
515. Tallow: oue cent per pound.
516. Tannin: two dollars per pound.
517. Tar: twenty per centum ad valorem.
518. Tartar-emetic: fifteen cents per pouud.
519. Teeth, manufactured: twenty per centum ad valorem.
520. Tin, oxide, muriatic and salts of tin and tin-foil: thirty per centum ad valorem.
521. Toys, wooden and other, for children: fifty per centum ad valorem.
522. Twine or pack-thread, not otherwise provided for: thirty-five per centum ad valorem.
523. Turpentine, spirits of: thirty cents per gallon.
524. Types, new: twenty-five per centum ad valorem.
525. Type-metal: twenty-five per centum ad valorem.
526. Umbrella and parasol ribs and stretchers, frames, tips, rrunners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal: forty-five per centum ad valorem; umbrellas, parasols, and sun-shades, when covered with silk or alpaca: sixty per centum ad valorem; all other umbrellas: forty-five per centum ad valorem.
527. Umbrellas, parasols, and sun-shades, frames and sticks for, finished or unfinisched, not otherwise provided for: thirty-five per centum ad valorem.
528. Varnish valued at one dollar and fifty cents or less per gallon: fifty cents per gallon, and twenty per centum ad valorem; valned at above one dollar and fifty cents per gallon: fifty cents per gallon, and twenty-five per centum ad valorem.
529. Vellum: thirty per centum ad valorem.
530. Velvet, when printed or painted: thirty-five per centum ad valorem.
531. Vitriol, white, or sulphate of zinc: twenty per centum ad valorem; blue vitriol: four cents per pound.
532. Waste, all not otherwise provided for: twenty per centum ad valorem.
533. Watches, watch-cases, watch-movements, parts of watches, and watch mate-rials: twenty-five per centum ad valorem.
534. Webbing, composed of cotton, flax, or any other materials, not otherwise provided for: thirty-five per centum ad valorem.

THE FREE LIST.

SEC. 2505. The importation of the following articles shall be exempt from duty:

535. Acids: arsenious, crude; boracic; nitric, not chemically pure; muriatic; oxalic; picric and nitro-picric; succinic; sulphuric. But carboys containing acids shall be subject to the same duty as if empty. And all acids of every description used for chemical and manufacturing purposes, not otherwise provided for.

536. Aconite, root, leaf, and bark.

537. Agaric.

538. Agates, unmanufactured.

539. Albumen and lactarine.

540. Alcornoque.

541. [Alizarine. Act of February 8, 1875, sec. 8.]

542. Alkanet root.

543. Alkekengi.

544. Almond-shells.

545. Aloes.

546. Aluminium.

547. Amber beads.

548. Ambergris.

549. Amber gum.

550. American manufactures of casks, barrels, or carboys, and other vessels, and grain-bags, [the manufacture of the United States,] if exported containing American produce, and declaration be made of intent to return the same empty, under such regulations as shall be prescribed by the Secretary of the Treasury.

[Barrels and grain-bags, the manufacture of the United States, when exported filled with American products, or exported empty and returned filled, with foreign products, may be returned to the United States free of duty, under such rules and regulations as shall be prescribed by the Secretary of the Treasury; and the provisions of this section shall apply to and include shooks, when returned as barrels or boxes as aforesaid. Act of February 8, 1875, sec. 9.]

551. Ammonia, crude.

552. Angelica root.

553. Aniline oil, crude.

554. Animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association. But a bond shall be first given, in accordance with the regulations to be prescribed by the Secretary of the Treasury, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in the United States, or if not re-exported within six months.

555. Animals, alive, specially imported for breeding purposes from beyond the seas, shall be admitted free, upon proof thereof satisfactory to the Secretary of the

Treasury, and under such regulations as he may prescribe. And teams of animals, including their harness and tackle, actually owned by persons immigrating to the United States with their families from foreign countries, and in actual use for the purposes of such immigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe.

556. Annatto, roncou, rocou, or orleans, and all extracts of.

557. Annatto seed.

558. Antimony, ore, and crude sulphuret of.

559. Aqua-fortis.

560. Argal-dust.

561. Argols, crude.

562. Arsenic.

563. Arseniate of aniline.

564. Articles, the growth, produce, and manufacture of the United States, when returned in the same condition as exported. But proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury; and if such articles were subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded.

565. Articles imported for the use of the United States: *Provided*, That the price of the same did not include the duty.

566. Asbestos, not manufactured.

567. Balm of Gilead.

568. Balsams: copaiva, fir or Canada, Peru, and tolu.

569. Bambooos-reeds, no further manufactured than cut into suitable lengths for walking-sticks or canes, or for sticks for umbrellas, parasols, or sunshades.

570. Bamboos, unmanufactured.

571. Barrels, of American manufacture, exported, filled with domestic petroleum and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty.

572. Barilla.

573. Barks: Quilla, Peruvian, Lima, calisaya, and all cinchona barks, canella alha, pomegrauate, eroton, cascarilla, and all other barks not otherwise provided for.

574. Beaus, vanilla, or vanilla plants.

575. Bed feathers and downs.

576. Belladonna, root and leaf.

577. Bells, broken, and bell-metal, broken, and fit only to be remanufactured.

578. Bells, old, and bell-metal.

579. Berries, nuts, and vegetables used for dyeing, or used for composing dyes, not otherwise provided for.

580. Bezoar stones.

581. Birds, stuffed.

582. Birds, singing and other, and land and water fowls.

583. Bismuth.

584. Bitter-apples, colocynth, coloquinitida.

585. Black salts.

586. Black tares.

587. Bladders, crude, and all integuments of animals not otherwise provided for.

588. Bologna sausages.

589. Bolting cloths. [Nothing contained in the act entitled "An act to amend existing customs and internal-revenue laws, and for other purposes," approved February eighth, eighteen hundred and seventy-five, shall be construed to impose any duty on bolting-cloths theretofore admitted free of duty. Act of March 3, 1875, sec. 6.]

590. Bones, crude and not manufactured; burned; calcined; ground; or steamed.

591. Bone-dust and bone-ash for manufacture of phosphates and fertilizers.

592. Books which shall have been printed and manufactured more than twenty years at the date of importation.

593. Books, maps, and charts imported by authority for the use of the United States or for the use of the Library of Congress. But the duty shall not have been included in the contract or price paid.

594. Books, maps, and charts, specially imported, not more than two copies in any one invoice, in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order, of any college, academy, school, or seminary of learning in the United States.

595. Books, professional, of persons arriving in the United States.

596. Books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

597. Borate of lime.

598. Borax, crude.

599. Brazil paste.

600. Brazil pebbles for spectacles, and pebbles for spectacles, rough.

601. Brazil-wood, braziletto, and all other dye-woods, in sticks.

602. Breccia, in blocks or slabs.

603. Brime.

604. Brimstone, crude.

605. Bromine.

606. Buchu-leaves.

607. Bullion, gold and silver.

608. Burgundy pitch.

609. Burr-stone in blocks, rough or unmanufactured, and not bound up into mill-stones.

610. Cabinets of coins, medals, and all other collections of antiquities.

611. Cadmium.

612. Calamine.

613. Camphor, crude.

614. Cantharides.

615. Carnelian.

616. Castor, or castoreum.

617. Catechu or cutch.

618. Cat-gut strings, or gut cord, for musical instruments.

619. Cat-gut or whip-gut, unmanufactured.

620. Chalk and cliff-stone, unmanufactured.

621. Chamomile-flowers.

622. Charcoal.

- 623. China root.
- 624. Chloride of lime.
- 625. Cinehona-root.
- 626. Citrate of lime.
- 627. Coal, anthracite.
- 628. Coal-stores of American vessels; but none shall be unloaded.
- 629. Cobalt, ore of.
- 630. Coccus indicus.
- 631. Cochineal.
- 632. Cocoa, or cacao, crude, and fiber, leaves, and shells of.
- 633. Coffee.
- 634. Coins, gold, silver, and copper.
- 635. Coir and coir-yarn.
- 636. Colcothar, dry, or oxide of iron.
- 637. Collections of antiquity, specially imported, and not for sale.
- 638. Colt's foot, (erude drug.)
- 639. Columbo root.
- 640. Conium cicuta, or hemlock, seed and leaf.
- 641. Contrayerva root.
- 642. Copper, old, taken from the bottom of American vessels, compelled by marine disaster to repair in foreign ports.
- 643. Copper, when imported for the United States Mint.
- 644. Coral, marine, unmanufactured.
- 645. Cork-wood, or cork-bark, unmanufactured.
- 646. Cotton.
- 647. Cowage down.
- 648. Cow or kine pox, or vaccine virus.
- 649. Cubebs.
- 650. Cndbear.
- 651. Curling-stones or quoits.
- 652. Curry and curry-powders.
- 653. Cuttle fish bone.
- 654. Cyanite, or kyanite.
- 655. Diamonds, rough or uncut, including glaziers' diamonds.
- 656. Diamond-dust or bort.
- 657. Divi-divi.
- 658. Dragon's-blood.
- 659. Dried and prepared flowers.
- 660. Dried blood.
- 661. Dried bugs.
- 662. Dyeing or tanning: articles in a crude state, used in dyeing or tanning, not otherwise provided for.
- 663. Eggs.
- 664. Elecampane-root.
- 665. Ergot.
- 666. Esparto, or Spanish grass, and other grasses, and pulp of, for the manufacture of paper.
- 667. Fans, common palm-leaf.
- 668. Farina.

- 669. Fashion-plates engraved on steel or on wood, colored or plain.
- 670. Felt, adhesive, for sheathing vessels.
- 671. Fibrin, in all forms.
- 672. Fire-wood.
- 673. Fish, fresh, for immediate consumption.
- 674. Fish for bait.
- 675. Flint, flints, and ground flint-stones.
- 676. Flowers, leaves, plants, roots, barks, and seeds, for medicinal purposes, in a crude state, not otherwise provided for.
- 677. Foliæ digitalis.
- 678. Fruit-plants tropical and semi-tropical for the purpose of propagation or cultivation.
- 679. Fur-skins of all kinds not dressed in any manner.
- 680. Galanga or galangal.
- 681. Garancine.
- 682. Gentian-root.
- 683. Ginger-root.
- 684. Ginseng-root.
- 685. Glass, broken in pieces, and old glass which cannot be cut for use, and fit only to be remanufactured.
- 686. Goat-skins, raw.
- 687. Goldbeaters' molds and goldbeaters' skuis.
- 688. Gold size.
- 689. Grease, for use as soap-stock only, not otherwise provided for.
- 690. Guano, and other animal manures.
- 691. Gums.—Arabic, Jeddo, Senegal, Barbary, East India, Cape Australian, gum benzoin or benjamin, gum copal, sandarac, dammar, gamboge, cowrie, mastic, shellac, tragacanth, olebanum, guiac, myrrh, bdellium, garbanum, and all gums not otherwise provided for.
- 692. Gunny-bags and gunny-cloth, old or refuse, fit only for remanufacture.
- 693. Gut and worm-gut, manufactured or unmanufactured, for whip and other cord.
- 694. Guts, salted.
- 695. Gutta-percha, crude.
- 696. Hair, all horse, cattle, cleaned or uncleared, drawn or undrawn, but unmanufactured.
- 697. Hair of hogs, curled, for beds and mattresses, and not fit for bristles.
- 698. Hellebore-root.
- 699. Hemlock-bark.
- 700. Hide-cuttings, raw, with or without the hair on, for glue-stock.
- 701. Hide-rope.
- 702. Hides.—Raw or uncured, whether dry, salted, or pickled, and skins, except sheep-skins with the wool on, Angora-goat skins, raw, without the wool, unmanufactured, asses' skins, raw, unmanufactured.
- 703. Hones and whetstones.
- 704. Hoofs, horns, and horn-tips.
- 705. Horn-strips.
- 706. Hop-roots for cultivation.
- 707. Hyoscyamus, or henbane-leaf.

- 708. Ice.
- 709. India rubber, crude, and milk of.
- 710. Indian hemp, (crude drug.)
- 711. Indigo.
- 712. India or Malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.
- 713. Iodine, crude.
- 714. Ipecac.
- 715. Iridium.
- 716. Iris, orris root.
- 717. Isinglass, or fish-glue.
- 718. Istle, or Tampica fiber.
- 719. Ivory and vegetable ivory, unmanufactured.
- 720. Jalap.
- 721. Jet, unmanufactured.
- 722. Joss-stick, or joss-light.
- 723. Juniper and laurel berries.
- 724. Junk, old.
- 725. *Jute-butts.* [Dutiable at \$6 per ton. Act of February 8, 1875, sec. 7.]
- 726. Kelp.
- 727. Kryolite.
- 728. Lac, dye, crude, seed, button, stick, and shell.
- 729. Lac spirits.
- 730. Lao sulphur.
- 731. Lava, unmanufactured.
- 732. Leather, old scrap.
- 733. Leaves, all, not otherwise provided for.
- 734. Leeches.
- 735. Licorice-root.
- 736. Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.
- 737. Lithographic stones, not engraved.
- 738. Litmus and all lichens, prepared or not prepared.
- 739. Loadstones.
- 740. Logs, and round unmanufactured timber not otherwise provided for, and ship-timber.
- 741. *Macaroni and vermicelli.*
[On macaroni and vermicelli and on all similar preparations, 2 cents per pound. Act of February 8, 1875, sec. 4.]
- 742. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
- 743. Magnets.
- 744. Manganese, oxide and ore of.
- 745. Manna.
- 746. Manuscripts.
- 747. Marrow, crude.
- 748. Marsh-mallows.
- 749. Matico-leaf.
- 750. Medals, of gold, silver, or copper.

- 751. Meerschaum, crude or raw.
- 752. Mica and mica waste.
- 753. Miueral waters, all, not artificial.
- 754. Models of inventions and other improvements in the arts. But no article or articles shall be deemed a model, or improvement, which can be fitted for use.
- 755. Moss, Iceland, and other mosses, crude.
- 756. Moss, sea-weed, and all other vegetable substances used for beds and mattresses.
- 757. Murexide, (a dye.)
- 758. Musk and civet, crude, in natural pod.
- 759. Mustard-seed, brown and white.
- 760. Nitrate of soda, or cubic niter.
- 761. Nut-galls.
- 762. Nuts, cocoa and Brazil or cream.
- 763. Nux vomica.
- 764. Oak-bark.
- 765. Oakum.
- 766. Oil-cake.
- 767. Oil, essential, fixed or expressed, viz: Almonds; amber, crude, and rectified; ambergris; anise, or anise-seed; anthos, or rosemary; bergamot; cajeput; caraway; cassia; cedarat; chamomile; cinnamon; citronella, or lemon-grass; civet; fennel; jasmine, or jessamine; juglandium; juniper; lavender; mace; ottar of roses; poppy; sesame, or sesamum-seed, or bene; thyme, red, or origanum; thyme, white; valerian.
- 768. Oil, spermaceti, whale, and other fish, of American fisheries; and all other articles the produce of such fisheries.
- 769. Olives, green or prepared.
- 770. Orange and lemon peel, not preserved, candied, or otherwise prepared.
- 771. Orange buds and flowers.
- 772. Orchil, or archil, in the weed or liquid.
- 773. Ores of gold and silver.
- 774. Orpiment.
- 775. Osmium.
- 776. Oxidizing-paste.
- 777. Palladium.
- 778. Palm and cocoa-nut oil.
- 779. Palm-leaf, unmanufactured.
- 780. Palm-nuts and palm-nut kernels.
- 781. Paper-stock, crude, of every description, including all grasses, fibers, rags other than wool, waste, shavings, clippings, old paper, rope-ends, waste rope, waste bagging, gunny-bags and gunny-cloth, old or refuse, to be used in making and fit only to be converted into paper, and unfit for any other manufacture, and cotton-waste, whether for paper-stock or any other purposes.
- 782. Pearl, mother of.
- 783. Pellitory-root.
- 784. Persis, or extract of archil, and eudbear.
- 785. Personal and household effects, not merchandise, of citizens of the United States dying abroad.
- 786. Peruvian bark.

787. Pewter and britannia metal, old, and fit only to be remanufactured.
788. Phanglein.
789. Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale.
790. Phosphates, crude or native, for fertilizing purposes.
791. Plants, trees, shrubs, roots, seed-cane, and seeds imported by the Department of Agriculture, or the United States Botanical Garden.
792. Plaster of Paris, or sulphate of lime, unground.
793. Platina, unmanufactured.
794. Platinum vases or retorts for chemical uses, or parts thereof.
795. Plumbago.
796. Polishing-stones.
797. Polypodium.
798. Potassa, muriate of.
799. Pulu.
800. Pumice and pumice-stones.
801. Quassia-wood.
802. Quick-grass root.
803. [Quicksilver. Act of February 8, 1875, sec. 8.]
804. Quills, prepared or unprepared.
805. [Quinine, salts and sulphate of. Act of July 1, 1879.]
806. Rags, of cotton, linen, jute, and hemp, and paper-waste, or waste or clippings of any kind fit only for the manufacture of paper, including waste rope and waste bagging.
807. Railroad-ties, of wood.
808. Rattans and reeds, unmanufactured.
809. Regalia and gems, and statues and specimens of sculpture, where specially imported, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States.
810. Rennets, raw or prepared.
811. Resins, crude, not otherwise provided for.
812. Rhubarb.
813. Root-flour.
814. Rose-leaves.
815. Rottenstone.
816. Saffron and safflower, and extract of.
817. Saffron-cake.
818. Sago, sago crude, and sago-flour.
819. St. John's beans.
820. Salacine.
821. Salep, or saloup.
822. Sandal-wood.
823. Sarsaparilla, crude.
824. Sassafras bark and root.

825. Sauerkraut.
 826. Sausage-skins.
 827. Scammony, or resin of scammony.
 828. Sea-weed, not otherwise provided for.
 829. Seeds: cardamon, caraway, coriander, fenugreek, fennel, cummin, and other seeds, not otherwise provided for.
 830. Seeds: anise, anise star, canary, chia, sesamum, sugar-cane, and seeds of forest-trees.
 831. [Seed of the sugar-beet. Act of February 8, 1875, sec. 8.]
 832. Senna, in leaves.
 833. Shark-skins.
 834. Shells of every description, not manufactured.
 835. Shingle-bolts and stave-bolts, and "heading-bolts" shall be held and construed to be included under the term "stave-bolts."
 836. Shrimps, or other shell-fish.
 837. Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture any way, and silk cocoons and silk waste.
 838. Silk-worm eggs.
 839. Skeletons, and other preparations of anatomy.
 840. Skins, dried, salted, or pickled, [*ten per centum ad valorem.*]/*
 841. [Ship planking and handle-bolts. Act of February 8, 1875, sec. 8.]
 842. Snails.
 843. Soap-stocks.
 844. Sparterre for making or ornamenting hats.
 845. Specimens of natural history, botany, and mineralogy, when imported for cabinets as objects of taste or science, and not for sale.
 846. Spunk.
 847. [Spurs and stills used in the manufacture of earthen, stone or crockery ware. Act of February 8, 1875, sec. 8.]
 848. Squills, or silla.
 849. Staves-acre, crude.
 850. Storax, or styrax.
 851. Straw, unmanufactured.
 852. Strontia, oxide of, or protoxide of strontium.
 853. Substances expressly used for manure.
 854. Sugar of milk.
 855. Sweepings of silver or gold.
 856. Tale.
 857. Tamarinds.
 858. Tapioca, cassava, or cassada.
 859. Tea.
 860. Tea-plants.
 861. Teasels.
 862. Teeth, unmanufactured.
 863. Terra-alba, aluminous.
 864. Terra japonica.
 865. Tica, crude.

*Query: Should not the words "ten per centum ad valorem" have been omitted? See also provision for "Hides" in free list.

866. Tin, in pigs, bars, or blocks, and grain-tin.
867. Touquin, Tonqua, or Tonka beans.
868. Tortoise and other shells, unmanufactured.
869. Tripoli.
870. Turmeric.
871. Turtles.
872. Types, old, and fit only to be remanufactured.
873. Umbrella-sticks, crude, to wit, all partridge, hair-wood, pimento, orange, myrtle, and other sticks and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sun-shade sticks or walking-canies.
874. Uranium, oxide of.
875. Venice turpentine.
876. Verdigris, or subacetate of copper.
877. Wafers.
878. Wax, bay or myrtle, Brazilian and Chinese.
879. Wearing apparel in actual use, and other personal effects, (not merchandise,) professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States. But this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale.
880. Whalebone, unmanufactured.
881. Woad, weld or pastel.
882. Wood ashes, and lye of, and beet-root ashes.
883. Woods, poplar, or other woods for the manufacture of paper.
884. Woods, namely, cedar, lignum-vitæ, lauce-wood, ebony, box, granadilla, mahogany, rose-wood, satin-wood, and all cabinet woods, unmanufactured.
885. Works of art: paintings, statuary, fountains, and other works of art, the production of American artists. But the fact of such production must be verified by the certificate of any consul or minister of the United States indorsed upon the written declaration of the artist.
886. Works of art: paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions or to any State, or to any municipal corporation.
887. Worm-seed, Levant.
888. Xylonite, or Xylotile.
889. Yams.
890. Yeast cakes.
891. Zaffer.
- SEC. 2506. Whenever the President of the United States shall receive satisfactory evidence that the Imperial Parliament of Great Britain, the Parliament of Canada, and the legislature of Prince Edward's Island have passed laws on their part to give full effect to the provisions of the treaty between the United States and Great Britain, signed at the city of Washington on the eighth day of May, eighteen hundred and seventy-one, as contained in articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said treaty, he is hereby authorized to issue his proclamation declaring that he has such evidence, and thereupon, from the date of such proclamation, and so long as the said articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty, all fish-oil and fish of all kinds,

(except fish of the inland lakes and of the rivers falling into them, and except fish preserved in oil,) being the produce of the fisheries of the Dominion of Canada or of Prince Edward's Islands, shall be admitted into the United States free of duty; and whenever the colony of Newfoundland shall give its consent to the application of the stipulations and provisions of the said articles eighteenth to twenty-fifth of said treaty, inclusive, to that colony, and the legislature thereof and the Imperial Parliament shall pass the necessary laws for that purpose, the above-enumerated articles, being the produce of the fisheries of the colony of Newfoundland, shall be admitted into the United States free of duty, from and after the date of a proclamation by the President of the United States, declaring that he has satisfactory evidence that the said colony of Newfoundland has consented, in a due and proper manner, to have the provisions of the said articles eighteenth to twenty-fifth, inclusive, of the said treaty extended to it, and to allow the United States the full benefits of all the stipulations therein contained, and shall be so admitted free of duty, so long as the said articles eighteenth to twenty-fifth, inclusive, and article thirtieth, of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty; but the provisions of this section shall not apply to any articles of merchandise mentioned therein which were held in bond by the customs officers of the United States on the first day of July, eighteen hundred and seventy-three.

SEC. 2507. Whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house; but under such regulations as the Secretary of the Treasury may prescribe.

SEC. 2508. The produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of [the] United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

SEC. 2509. The produce of the forests of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

SEC. 2510. Machinery for the manufacture of beet-sugar, and imported for that purpose solely, shall be exempted from duty.

SEC. 2511. Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where

imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

SEC. 2512. All paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States or any State for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe. But bonds shall be given for the payment to the United States of such duties as are now imposed by law upon any and all of such articles as shall not be re-exported within six months after such importation.

[*(a.)* All works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, Parian, pottery, or porcelain, and artistic copies of antiques in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or science, and not intended for sale, nor for any other purpose than is hereinbefore expressed, and all such articles, imported as aforesaid, now in bond, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not for sale, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That the parties importing articles as aforesaid shall be required to give bonds, with sufficient sureties, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent of this act. Act of June 6, 1878.]

SEC. 2513. All lumber, timber, hemp, manila, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and finished after the sixth day of June, eighteen hundred and seventy-two, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and, upon proof that such materials have been used for such purpose, no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed.

SEC. 2514. All articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of [the] Treasury may prescribe.

SEC. 2515. That no duty shall be levied or collected on the importation of peltries brought into the Territories of the United States, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary-line aforesaid, unless the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from duty aforesaid.

SEC. 2516. There shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem; and on all articles manufactured in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem.

HAWAIIAN RECIPROCITY TREATY.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Whereas a Convention between the United States of America and His Majesty the King of the Hawaiian Islands, on the subject of Commercial Reciprocity, was concluded and signed by their respective Plenipotentiaries, at the city of Washington, on the thirtieth day of January, one thousand eight hundred and seventy-five, which Convention, as amended by the contracting parties, is word for word as follows:

The United States of America and His Majesty the King of the Hawaiian Islands, equally animated by the desire to strengthen and perpetuate the friendly relations which have heretofore uniformly existed between them, and to consolidate their commercial intercourse, have resolved to enter into a Convention for Commercial Reciprocity. For this purpose, the President of the United States has conferred full powers on Hamilton Fish, Secretary of State, and His Majesty the King of the Hawaiian Islands has conferred like powers on Honorable Elisha H. Allen, Chief Justice of the Supreme Court, Chancellor of the Kingdom, Member of the Privy Council of State, His Majesty's Envoy Extraordinary and Minister Plenipotentiary to the United States of America, and Honorable Henry A. P. Carter, Member of the Privy Council of State, His Majesty's Special Commissioner to the United States of America.

And the said plenipotentiaries, after having exchanged their full powers, which were found to be in due form, have agreed to the following articles:

ARTICLE I. For and in consideration of the rights and privileges granted by His Majesty the King of the Hawaiian Islands in the next succeeding article of this convention, and as an equivalent therefor, the United States of America hereby agree to admit all the articles named in the following schedule, the same being the growth and manufacture or produce of the Hawaiian Islands, into all the ports of the United States free of duty.

Schedule.—Arrow-root; castor oil; bananas, nuts, vegetables, dried and undried, preserved and unpreserved; hides and skins undressed; rice; pulu; seeds, plants, shrubs or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands and now known in the markets of San Francisco and Portland as "Sandwich Island sugar;" syrups of sugar-cane, melada, and molasses; tallow.

ARTICLE II. For and in consideration of the rights and privileges granted by the United States of America in the preceding article of this Convention, and as an equivalent therefor, His Majesty the King of the Hawaiian Islands, hereby agrees to admit all the articles named in the following schedule, the same being the growth, manufacture, or produce of the United States of America, into all the ports of the Hawaiian Islands free of duty.

Schedule.—Agricultural implements; animals; beef, bacon, pork, ham, and all fresh, smoked, or preserved meats; boots and shoes; grain; flour, meal, and bran,

bread and breadstuffs, of all kinds; bricks, lime, and cement; butter, cheese, lard, tallow; bullion; coal; cordage, naval stores including tar, pitch, resin, turpentine raw and rectified; copper and composition sheathing; nails and bolts; cotton and manufactures of cotton bleached and unbleached, and whether or not colored, stained, painted, or printed; eggs; fish and oysters, and all other creatures living in the water, and the products thereof; fruits, nuts, and vegetables, green, dried or undried, preserved or unpreserved; hardware; hides, furs, skins, and pelts, dressed or undressed; hoop iron and rivets, nails, spikes and bolts, tacks, brads or sprigs; ice; iron and steel and manufactures thereof; leather; lumber and timber of all kinds, round, hewed, sawed, and unmanufactured, in whole or in part; doors, sashes, and blinds; machinery of all kinds, engines and parts thereof; oats and hay; paper, stationery, and books, and all manufactures of paper or of paper and wood; petroleum and all oils for lubricating and illuminating purposes; plants, shrubs, trees, and seeds; rice; sugar, refined or unrefined; salt; soap; shooks, staves, and headings; wool and manufactures of wool, other than ready-made clothing; wagons and carts for the purposes of agriculture or of drayage; wood and manufactures of wood, or of wood and metal except furniture either upholstered or carved and carriages; textile manufactures, made of combination of wool, cotton, silk, or linen, or of any two or more of them other than when ready-made clothing; harness and all manufactures of leather; starch; and tobacco, whether in leaf or manufactured.

ARTICLE III. The evidence that articles proposed to be admitted into the ports of the United States of America, or the ports of the Hawaiian Islands, free of duty, under the first and second articles of this Convention, are the growth, manufacture, or produce of the United States of America or of the Hawaiian Islands, respectively, shall be established under such rules and regulations and conditions for the protection of the revenue as the two Governments may from time to time respectively prescribe.

ARTICLE IV. No export duty or charges shall be imposed in the Hawaiian Islands, or in the United States, upon any of the articles proposed to be admitted into the ports of the United States, or the ports of the Hawaiian Islands, free of duty, under the first and second articles of this Convention. It is agreed, on the part of His Hawaiian Majesty, that, so long as this treaty shall remain in force, he will not lease or otherwise dispose of or create any lien upon any port, harbor, or other territory in his dominions, or grant any special privilege or rights of use therein, to any other power, state or government, nor make any treaty by which any other nation shall obtain the same privileges, relative to the admission of any articles free of duty, hereby secured to the United States.

ARTICLE V. The present convention shall take effect as soon as it shall have been approved and proclaimed by His Majesty the King of the Hawaiian Islands, and shall have been ratified and duly proclaimed on the part of the Government of the United States, but not until a law to carry it into operation shall have been passed by the Congress of the United States of America. Such assent having been given, and the ratifications of the Convention having been exchanged as provided in Article VI, the Convention shall remain in force for seven years from the date of which it may come into operation; and further, until the expiration of twelve months after either of the high contracting parties shall give notice to the other of its wish to terminate the same; each of the high contracting parties being at liberty to give such notice to the other at the end of the said term of seven years, or at any time thereafter.

ARTICLE VI. The present Convention shall be duly ratified, and the ratifications exchanged at Washington city, within eighteen months from the date hereof, or earlier if possible.

In faith whereof the respective Plenipotentiaries of the high contracting parties have signed this present Convention, and have affixed thereto their respective seals.

Done in duplicate, at Washington, the thirtieth day of January, in the year of our Lord one thousand eight hundred and seventy-five.

[SEAL.]

HAMILTON FISH.

[SEAL.]

ELISHA H. ALLEN.

[SEAL.]

HENRY A. P. CARTER.

And whereas the said Convention, as amended, has been duly ratified on both parts, and the respective ratifications were exchanged in this city on this day:

Now, therefore, be it known that I, ULYSSES S. GRANT, President of the United States of America, have caused the said Convention to be made public, to the end that the same, and every clause and article thereof, may be observed and fulfilled with good faith by the United States and the citizens thereof.

In witness whereof I have hereunto set my hand, and caused the seal of the United States to be affixed.

Done at the city of Washington this third day of June, in the year of our Lord one thousand eight hundred and seventy-five, and of the Independence of the United States the ninety-ninth.

[SEAL.]

U. S. GRANT.

By the President:

HAMILTON FISH,

Secretary of State.

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Bouillons	292	of specimens of natural history, &c.	845
Boxwood, unmanufactured	884	Cables—	
Boxes—		iron	96
fancy	450	tarred	47
packing	226	Cacao	632
paper and all other fancy	450	Cadmium	611
Bracelets, hair	375	Cajeput oil	767
Braces—		Calamine	612
composed wholly or in part of India-rubber, not otherwise provided for	388	Calf-skins	399
silk	190	Calisaya bark	573
Brads, cut	106	Calomel	305
Braids—		Cameos	478
cotton	12	Camphor	306
hair	375	crude	613
silk	190	Canada—	
straw	380	fish and fish oil, the products of the fisheries of, Sec. 2506.	
wool, worsted, or mohair	248	long wool	231
Brandy	61, 60	Canary seed	830
coloring for	325	Candles	307
Brass—		Candy—	
articles of, not otherwise provided for	146	sugar, not colored	179
in bars	142	valued above 30 cents a pound, &c.	181
in pigs	142	all other	180
old, fit only to be remanufactured	142	Canella bark	573
Braziers' copper	136	Canna	308
Brazil nuta	762	Cannetille	292
paste	599	Cana, containing fish	146
pebbles	600	Cantharides	614
wood	601	Canvas	41
Brazilietto	601	floor-cloth	44
Brazilian wax	878	for sails	52
Breakage	59, 60	Cape of Good Hope, articles the product of countries east of the, exported from a place west thereof. Sec. 2501.	
Breccia	602	Capers	166
Brick	293	Caps, silk	190
Brine	603	Caraway oil	767
Brimstone	294	Caraway seed	829
crude	604	Carbonate of magnesia	407
Bristles	295	Carbonates of soda	504
Britannia metal, old	787	Carboya—	
Britannia ware	296	containing acids	535
Bromine	605	of domestic manufacture returned from abroad	550
Bronze liquor	297	Carbolio acid	262
powder	298	Card caeas	309
metal in leaf	143	Cardamom seeds	829
Brooma	299	Cargo of vessels sunk, free. (See supplement, R. S., p. 85.)	
Brown—		Carmine lake	432
Spanish	441	Carnelian, unmanufactured	615
Vandyke	445	Carpet wools	
Brushes	300	Carpeting—	
Brussels—		hemp	257
carpets	251	jute	257
tapestry	253	Carpets—	
Buchu leaves	606	Aubusson	249
Bugs, dried	661	Axminster	249
Bulbous roots, not otherwise provided for	301	Bocking	256
Bullion, gold and silver	607	Brusacis	251
Bunting	245	tapestry	253
Burgundy pitch	608	cotton	258
Burlaps	43	druggets	256
Burning-fluid	302	flax and lined yarns for	41
Burnt starch	372	ingrain	254, 255
Burr-stone, in blocks	609	not otherwise provided for	
Burr-stones, manufactured	303		
Butter	152		
Button-molds, not otherwise provided for	304		
Button stuff, fit exclusively for the manufacture of	192, 438		

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Carpets—			
Saxony.....	250	Chia seed.....	830
three-ply.....	254	Chicory root.....	312, 313
Torney.....	250	Chioney pieces, slate.....	17
velvets.....	250, 252	China root.....	623
Venetian.....	254, 255	Chinaware—	
Wiltou.....	250	gilded, ornamented, or decorated.....	14
woven whole for roome.....	249	plain white and not decorated.....	15
Carriages, and parts of.....	310	Chinese wax.....	878
Cascaria bark.....	573	Chloride of lime.....	624
Cases—		Chloroform.....	314
watch—	533	Chocolate.....	315
of foreign make, imitating trade- mark of domestic manufacturee. Sec. 2496.		Chrome-yellow.....	447
Casks—		Chronometers.....	316
of domestic manufacture returned from abroad.....	550	Chromic acid.....	262
empty.....	226	Cigarettes.....	206
Cassava.....	858	Cigars.....	206
Cassia—		Cinchona barks.....	573
vera.....	200	Cinchona root.....	625
buds.....	200	Cinnamon.....	195
ground.....	201	oil of.....	767
oil of.....	767	Citrate of lime.....	626
Cast-iron—		Citric acid.....	262
andirone.....	109	Citronella, oil of.....	767
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hatters' irons.....	109	crude.....	758
hinges.....	111	oil of.....	767
pipe.....	110	Clapboords—	
sadirons.....	109	pine.....	222
stoves and stove plates.....	109	spruce.....	223
tailors' irone.....	109	Clay—	
vessels of, not otherwise provided for.....	109	fire.....	18
scraps.....	113	pipe.....	18
Castings—		unwrought.....	18
of iron, not otherwise provided for.....	115	Cliff-stone, unmanufactured.....	620
malleable iron in, not otherwise provided for.....		Clocks, and parts of.....	317
Castor.....		Cloth—	
beans.....	99	Italian.....	246
oil.....	615	woolen.....	242
Casts of marble, bronze, &c., specially im- ported for societies.....	789	Cloths, bolting.....	589
Catechu.....	617	Clothing—	
Cat-gut, unmanufactured.....	618	ready made.....	318
Cat-gut strings—		ready made, composed wholly or in part of wool, worsted, &c.....	247
not musical.....	511	silk.....	190
for musical instruments.....	618	wools.....	230
Catsup.....	167	Clove-stems.....	199
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Caustic soda.....	504	oil of.....	424
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billiard.....	100	crude.....	632
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red.....	22	mats of.....	410
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Champagne.....	60	articles used as substitutes for.....	263
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specially imported for societies.....	594	steel in.....	117
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Cheroots.....	190	gold, silver, and copper.....	634
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Chees-men, ivory or bone.....	394	yarn.....	635
	394	Coke.....	636
		Colcothar.....	636
		Collections of antiquities.....	610
		of antiquity, specially imported.....	637
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Coloquintida	584	insertions	12
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painters'	447	laces, not colored	12
Colt's foot, (crude drug)	638	manufactures of	1, 2, 3
Colombo root	639	manufactures of, not otherwise provided	
Coubs	326	for	12
Combing wools	231	plaids	4, 5, 6
Comfits	327	shirts, woven or made on frames	10
Compositions of glass or paste when set	328	thread, not on spools	7
Compounds of which distilled spirits are components of chief value	62	thread, on spools	8
Confectionery—		trimming	12
sugar candy, not colored	179	velvet	11
valued above 30 cents per pound, &c.	181	warp	7
all other	180	webbing	534
Cosmum cicutae	640	yarn, not on spools	7
Contrayerva root	641	Cottonades	4, 5, 6
Copaiva	568	Court-plaster	334
Copper—		Covers	258
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coins	634	Cow-pox	648
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braziers'	136	Crayons	335
coarse	133	Cream-tartar	336
imported for United States Mint	643	Crinoline cloth	376
in bars	135	wire, steel	119
in forms not otherwise provided for, not manufactured	135	Cross-cut saws	121
in ingots	135	Croton bark	573
in pigs	135	oil	424
in plates	135	Crown glass, unpolished	28
rolled	135	polished	29
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medals	750	Cubic niter	760
old	134	Cudbear	650
old, from American vessels	642	extract of	784
ores	132	Culm of coal	320
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Coral	331	brads	106
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Cordage—		sprigs	106
tarred	47	tacks	106
untarred, manila	48	Cutch	617
untarred	49	Cuttlefish bone	653
Cordials	63	Crystals, glass, for watches	34
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Cords—		Cyanite	654
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gut, for musical instruments	618	polished	29
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Coriander seed	829	Damage allowance, none to be made for rust	
Cork bark	332	of iron and steel	120
unmanufactured	645	on fruit	361
Cork wood, manufactured	645	Dandelion root	263
Corks and cork-bark, manufactured	332	Dates	339
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Corn-meal	161	Diamond dust	656
Corset wire, steel	119	Diamonds	478
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Cot bottoms	41	Dice, ivory or bone	394
Cotswold wool	231	Discriminating duties on goods the products	
Cotton	646	of countries east of the Cape of	
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babinet	12	Divi-divi	657
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cords	9	Domestic articles returned from abroad in	
deuims	4, 5, 6	the same condition as exported ..	
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of American citizens dying abroad	785
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Fire-arms	420
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Fish—	
anchovies	159
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for bait	674
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preserved in oil, (except anchovies and sardines)	160
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preserved	159
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Flax-seed	406
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Fountains—		paintings on.....	34
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Fowls, land and water.....	886	plain, not cut, engraved or painted.....	26
Frankfort black.....	582	plate, cast, polished, unsilvered.....	31
Freestones.....	476	silvered.....	32
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Fringes—		plates or disks for optical instruments.....	366
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Fruit juice.....	248	window, unpolished.....	30
Fruit-plants, for the purpose of propagation.		Glauber salts.....	494
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Fusel-oil.....	364	articles of, not otherwise provided for.....	144
		bullion.....	607
		coins.....	634
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		Gold-leaf.....	140
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		barley.....	154
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		other than American manufacture.....	40
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		Grain-tin.....	550
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Gums.....	691	raw or uncured	101
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Gun-blocks	216	Hoffman's anodyne	384
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Gunny-cloth	44	hair	375
Gunpowder and other explosive substances	373	hair of, curled, not fit for bristles	697
Gun-wade	506	Hollow ware	112
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Gut-cord for musical instruments	693	Hoofs	704
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		Horn, manufactures of	288
		Horn strips	705
		Horns, and born tips	704
		Horse hair, unmanufactured	696
		Horseshoe nails	105
		Hose—	
Hair—		made on frames	318
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bracelets	375	or lined	318
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curled	375	of citizens of the United States dying	
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Hair-peircils	348		
Hair-pins	377		
Hairwood sticks	378		
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Hams	99		
Handkerchiefs of flax, jute, or hemp	149		
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Hat-wire, steel	258		
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Hatters' fore, not on the skin	379		
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Heading-bolts	380		
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be component of chief value, like			
unto burlap	216		
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be the component material of chief			
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Histe-cottings, raw, for glue-stock	700		

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batters' irons	109		
sadiros	109		
stoves	109		
stove plates	109		
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butts	111		
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Isiuglass.	717		
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cotton, not colored	12		
gold, silver, or other metale	347		
silk	190		
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Lactarine.	539		
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Lamp-black.	437		
Lauce-wood, unmanufactured.	884		
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Lawns.	41		
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articles of, or of which lead is a component	146		
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in pipe	125		
in sheets, pipee, or shot	123		
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Liniments	479	of ebony	227
Linseed	406	of jute, flax, or hemp, or of which jute, flax, or hemp are components of chief value, not otherwise provided for	41
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Rye flour	163	feunel	829
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Saffrou	816	forest-trees	830
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Sago and aago-flour	818	hemlock	640
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Sal soda	491	mustard, brown and white	759
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Scrap, lead	114	made on frames	318
Scrap-iron—		silk	190
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	Paragraph.		Paragraph.
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Slate-pencils	17	not otherwise provided for	430
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Slit rods	81	Staves	508
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Sails	842	Staves-acre, crude	849
Snuff	210		

	Paragraph.		Paragraph.
Steel—		Sun-shades and parts of	526, 527
bare, railway	92	Suspenders—	
in part	93	composed wholly or in part of India-rubber, not otherwise provided for	388
Bessemer	93	silk	190
in hare	117	Sweepings of silver or gold	855
in coils	117	Sweetmeats	327
in ingots	117	bottles or jars containing	34
in sheets	117	Swords	88
in any form, not otherwise provided for	120	blades	87
manufactures of, or which steel shall be a component part, not otherwise provided for	91	Sirup of engar-cane juice	183
plates, engraved	473		
wire	117, 118, 119	T.	
Steme, tobacco	208	Tables, composition tops for	329
Stereotype plates	509	Tacks, cut	106
Sticks, umbrella, crude	873	Taggers—	
Still wines—		iron	116
in casks	58	tin	120
in bottles	59	Talc	856
Stilts used in the manufacture of earthen ware, &c.	847	Tallow	515
Stockings—		Tamarinde	557
made of materials other than wool, silk, or linen	318	Tampico fiber	718
made on frames	318	Tank-bottoms	183
silk	190	Tannic acid	262
Stones—		Tanning, articles in a crude state for, not otherwise provided for	516
bezoor	580	Tapores	307
building or monumental	510	Tapioca	858
burr, in blocks	609	Tar	517
manufactured	303	Tartar-emetic	518
cliff, unmanufactured	620	Tartaric acid	262
flint, ground	675	Tassels	248
freetone	510	silk	190
granite	510	Tea	859
lithographic, not engraved	737	plants	860
loadstones	739	Teames, of immigrants	555
paying	457	Teasels	861
polishing	796	Teeth—	
precious	478	manufactured	519
pumice	800	unmanufactured	862
sandstone	510	Terne tin	128
whetstones	703	Terra alba, aluminous	863
Stone-ware—		Terra japonica	864
common	13	Thread—	
not ornamental	13	cotton, not on spools	7
above the capacity of ten gallons	16	flax and fluen	41
Storax	850	lace	42
Stoves	109	metal	292
Stove-plates	109	pack	522
Straw—		Three-ply carpets	254
articles of, not otherwise provided for	279	Thyme, oil of	767
baskets	279	Tica, crude	865
unmanufactured	851	Tiles—	
Strings—		encaustic	346
cat-gut, for musical instruments	618	fire brick, roofing, and paving, not otherwise provided for	213
whip-gut or cat-gut, not musical	511	Timber—	
Strontia—		hewed or sawn	212
acetate of	261	squared or sided, not otherwise provided for	213
oxides of	852	round, unmanufactured, not otherwise provided for	740
Stryax	850	ship	740
Strychoia	512	Tin—	
Strychnine	513	articles of, not otherwise provided for	146
Stuffed birds	581	in pigs, bars, or blocks, grain	866
Succinic acid	535	in plates or sheets	129
Sugar	173-178	muriatic	520
of milk	854	oxide	520
Sugar-beet seed	470, 831	plates, galvanized or coated	130, 131
Sugar-box shooks	226	salts of	520
Sugar-candy, not colored	179	taggers	129
Sugar-cane seed	830	Tim-foil	520
sirup of, juice of	183	Tinctures	479
Sulphate—		Tires, locomotive	94
of alumina	267	Tobacco—	
of iron	330	cheroots	206
of lime, unground	792	cigarettes	206
of zinc	531	cigars	206
Sulphur	514	in leaf, unmanufactured	207
lac	730	manufactured, not otherwise provided for	209
Sulphuret of antimony	558	snuff	210
Sulphuric acid	535		
fuming	262		
Sumac	442		
Sunn grass	40		

	<i>Paragraph.</i>		<i>Paragraph.</i>
Tobacco—		Velvet—	
stems.....	208	carpets	250, 252
unmanufactured, in leaf	207	cotton	11
not otherwise provided for	211	printed or painted	530
Toilet-waters	348	Velvets—	
Tonics	479	silk	189
Tonka beans	867	silk component of chief value	189
Tools of trade of persons arriving in the United States	879	red	447
Torney carpets	250	Venice turpentine	875
Tortoise and other shells, unmanufactured	868	Verdigris	876
Tow, of flax or hemp	39	Vermicelli	741
Toys	521	Vermilion	447
Trace-chains	97	Vermouth	66
Trees—		Vessels—	
forest, seeds of	830	for the foreign trade, materials for the building of. Sec. 2513.	
fruit	469	materials for the repairs of. Sec. 2514.	
imported by Agricultural Department or United States Botanic Garden	791	not of the United States, goods imported in. Secs. 2497, 2502.	
lawn	469	Vestings, silk	109
ornamental	469	Vinegar	190
shade	469	Vitriol	172
Trimming cotton	248	green	330
Trimmings—		Vulture feathers	351
dress, wool, worsted, or mohair	190		
silk	869		
Tripoli	479		
Trochées		W.	
Tubes—		Wade, sporting-gun	506
gas	103	Wafer	877
steam	103	Wagon-hoops	216
water	103	Walnuts	355
Turbans, silk		Ware—	
Timber, used in building wharves, &c.		Britannia	296
Turmeric		brown earthen	13
Turpentine		china, gilded, ornamented, or decorated	14
Venice		plain white, and not decorated	15
Turtles		hollow, glazed, or tinned	112
Tutengue—		gilt	473
in blocks	127	plated	472
in pigs	127	parian, gilded, ornamented, or decorated	14
in sheets	128	plain white, and not decorated	15
Twine		porcelain, gilded, ornamented, or deco- rated	14
not otherwise provided for	41	plain white, and not decorated	15
Twist—		stone, common	13
silk	188	not ornamented	13
mohair and silk	188	above the capacity of ten gallons	16
Type metal	524	Warps, cotton	7
Types	524	Washed wools	233
old, fit only for remanufacture	872	Washers, wrought-iron	100
		Waste—	
		of any kind, fit only for the manufac- ture of paper	806
		not otherwise provided for	532
		woolen	241
		Watch-cases	533
		movements, &c., foreign, simulating the trade-mark of, of a domestic manu- facturer. Sec. 2496.	
		Watch-chains, silk	190
		Watches, and parts of	533
		Water-colors	446
		Waters—	
		mineral or medicinal	416
		mineral, not artificial	753
		Wax—	
		hay or myrtle, Brazilian and Chinese	878
		bees	282
		sealing	497
		Wearing apparel	247
		of persons arriving in the United States	879
		Webbing	248
		India-rubber	388
		of cotton, flax, or other material, not otherwise provided for	534
		silk	190
		Whalebone, unmanufactured	880
		Whale-oil	424
		the product of American fisheries	768
		Wheat	151
		Wheels, hubs for, wooden	216
		Whetstones	703
		White, enameled	432

	<i>Paragraph.</i>		<i>Paragraph.</i>
White—		Wools—	
lead	439	carpet	232
lime	432	combing	231
pepper	193	Cotswold	231
satin	432	Leicester	231
vitriol	531	Lincolshire	231
Whiting	23	merino	230
ground in oil	24	mestiza, metz or metis	230
Willow	429	of the first class	232, 234
Wilton carpets	250	of the second class	235, 236
Window-glass, unpolished	28	of the third class	237, 238
Wines—		on the skin	239
in bottles	59	washed	233
in casks	58	Works of art—	
in casks, still	58	imported for exhibition. Sec. 2512.	
sparkling	60	the production of American artists	885
Wire—		imported for presentation to national in-	
corset, steel	119	stitutions, &c	886
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hat, steel	119	Worm-seed	887
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furniture springs	75	manufactures of	243
rope. Page 6	117, 118, 119	yarn	243
Wood	881	Wrappers, cigarette	206
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Brazil	601	2507.	
cedar	884	Wrought scrap iron	114
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dye, in sticks	601	nuts	100
ebony	884	railroad chairs	100
fire	672	washers	100
for the manufacture of paper	883	hinges	101
granadilla	884	board nails, spikee, rivets, bolts	102
lake	447	scrap	114
lance	884	tube and flues	103
lignum-vitæ	884		
mahogany	884	X.	
manufactures of, or of which wood is		Xylonite	888
chief component material		Xylotile	888
quassia	227		
railway-ties	801	V.	
rose	807		
sandal	884	Yams	889
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unmanufactured, not otherwise pro-		hemp	50
vided for	228	Yarns—	
Wood-ashes, and lye of	882	flax	41
Wood-screws	107	jute	56
Wool—		linen	41
clothing	230	woolen and worsted	243
manufactures of, in whole or part, not		Yeast cakes	890
otherwise provided for	242		
Woolen—		Z.	
cloth	242	Zaffer	891
hats	243	Zinc—	
rags	241	in blocks	127
shawls	242	in pigs	127
waste	241	in sheets	128
yarn	243	acetate of	261
Wools—		oxide of	448
Canada long	231	sulphate of	531

